

No. 162.—Captain L. Conway-Gordon, R. E., Controller, 2nd Class, 1st Grade, and Examiner of Guaranteed Railway Accounts, Calcutta, is appointed to officiate as a Superintending Engineer, and posted to the Indus Valley State Railway.

No. 163.—The services of Lieutenant S. McM. Maycock, R.E., are placed temporarily at the disposal of the Government of the North-Western Provinces, with effect from 16th February 1874, for employment as 3rd Assistant Principal in the Thomason College.

TELEGRAPH.

The 16th March 1874.

No. 149.—Mr. C. J. Worgan, an Assistant Superintendent of the 3rd Grade, is allowed furlough to Europe for one year, with effect from 16th February 1874, under Section 10 (a), and

subsidiary leave for eleven days from the 5th idem, under Section 18 (a) of the Civil Leave Code.

No. 150.—Mr. G. R. Cundell, Assistant Superintendent, 3rd Grade, has been permitted by Her Majesty's Secretary of State for India to resign his appointment, with effect from 5th February 1874.

The 20th March 1874.

No. 159.—It is hereby notified for general information that in future the section of the Indo-European Telegraph line hitherto known as the "Mekran Coast Submarine Telegraph," will be called the "Persian Gulf Telegraph," and the designation of the Officer in charge will be "Deputy Director, Persian Gulf Telegraph."

C. H. DICKENS, *Colonel, R. A.,*
Secy. to the Govt. of India.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, MARCH 28, 1874.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers, Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private Individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

The Kullu Appeals Act, 1874.
The Privy Council Appeals Act, 1874.
The British Burma Municipal Act, 1874.

PART V.—Bills introduced in the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

The Indian Law Reports Bill, 1874.

SUPPLEMENT No. 13.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Fort William, the 26th March 1874.

No. 937.—The under-mentioned Specifications of Inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department, to public inspection, upon payment of a fee of one Rupee. A certified copy of any Specification will be given to any person requiring the same, on payment of the expense of copying:—

No. 730.—Mr. William Howley Wells, of Wood Church, Kent, England, Officiating Executive Engineer, Public Works Department, Bengal, India, at present resident in Chinsurah, for a portable machine for the manufacture of soorkee, linseed oil and other such like materials which require crushing in their manufacture.

No. 737.—Mr. George Westinghouse, Junior, of Pittsburg, Pennsylvania, in the United States of America, for improvements in the means and apparatus for working brakes and

communicating signals on railway trains by fluid pressure.

No. 741.—Messrs. George Lafayette Squier, and Henry Clay Squier, of the City of Buffalo, in the county of Erie and State of New York in the United States of America, manufacturers of agricultural implements and machines, for improvements in machines for hulling and separating or cleaning rice.

No. 747.—Mr. William Summers, 9 Cross Street, Ketwaddy, Bombay, Engineer in the Indian Naval Service of Her Britannic Majesty, for improvements in apparatus for economising fuel in heating steam-engine and other boilers and for the consumption of smoke.

No. 752.—Mr. C. E. Bowhay, Mechanical Engineer, Calcutta, for a portable dovetailing, mortising, tenoning, grooving and boring machine.

No. 753.—Messrs. Walter Thompson and James Mylne, zamindars and indigo planters, Beheea, Zillah Shahabad, for expressing sugarcane by means of cheap and simple machinery.

The 24th March 1874.

No. 72.—Under the provisions of the Act of Parliament 24 and 25 Vic., Cap. 104, Section 7, the Governor General in Council has been pleased to appoint Baboo Romesh Chunder Mitter, B. L., Pleader, to act as Judge of the High Court of Judicature at Fort William in Bengal.

The 26th March 1874.

No. 77.—The following promotions in the British Burmah Commission are sanctioned by the Governor General in Council with effect from the 23rd October 1873:—

Moung Shwè Dike Kay, Extra Assistant Commissioner, 1st Class, 2nd Grade, to be Extra Assistant Commissioner, 1st Class, 1st Grade.

Moung Shwè Yeen, Extra Assistant Commissioner, 2nd Class, 1st Grade, to be Extra Assistant Commissioner 1st Class, 2nd Grade.

Moung O, Extra Assistant Commissioner, 2nd Class, 2nd Grade, to be Extra Assistant Commissioner, 2nd Class, 1st Grade.

Moung Hpo, Extra Assistant Commissioner, 3rd Class, 1st Grade, to be Extra Assistant Commissioner, 2nd Class, 2nd Grade.

The 27th March 1874.

No. 84.—Furlough to Europe on medical certificate for one year, with the usual subsidiary leave not exceeding thirty days, is granted to Mr. P. T. Carnegie, Assistant Commissioner of Sibságar in Assam, with effect from the date on which he may avail himself of the same.

No. 86.—Captain F. M. Newbery, Officiating City Magistrate of Lucknow, is confirmed in that appointment, with effect from the date on which Captain F. Currie reverted to his place as Assistant Commissioner in the Oudh Commission.

MEDICAL.

The 25th March 1874.

No. 132.—His Excellency the Viceroy and Governor General in Council is pleased to direct that the title of "Sub-Assistant Surgeon" be discontinued, and that the officers hitherto called Sub-Assistant Surgeons be in future styled "Assistant Surgeons."

A. C. LYALL,

Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATION.—AGRICULTURE AND HORTICULTURE—FAMINE.

Fort William, the 27th March 1874.

No. 1051.—The services of Captain J. Barnard Smith, of the Bengal Staff Corps, Sub-Assistant Commissary General, 1st Class, are replaced at the disposal of the Military Department, with effect from the 26th February 1874.

ARTHUR HOWELL,

Dy. Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—POLITICAL.

Fort William, the 24th March 1874.

No. 733 P.—His Excellency the Viceroy and Governor General in Council is pleased to confer the title of "Raja" on Rai Hurrish Chunder Bahadur, in recognition of his position as the head of the Chukma tribe, in the Chittagong Hill Tracts.

The 27th March 1874.

No. 746 P.—With reference to Notification No. 2908 P., dated the 23rd December last, Her Majesty's Government have been pleased to confirm the recognition, by the Government of India, of Mr. George M. Struthers as Acting Consul for the Netherlands at Calcutta.

No. 748 P.—With reference to the Notification of this Department, No. 1440 P. of the 2nd July last, the recognition by the Government of India of Mr. Franz Heyer as Acting Consul General for the Austro-Hungarian Empire at Bombay, has been confirmed by Her Majesty's Government.

No. 750 P.—With reference to Notification No. 2974 P., dated the 31st December 1873, Her Majesty's Government have been pleased to confirm the recognition, by the Government of India, of Mr. Bernard Leumann, as Consular Agent for Italy at Moulmein.

GENERAL.

The 26th March 1874.

No. 692 G.—Lieutenant Colonel Sir F. R. Pollock, K. C. S. I., on return from furlough to Europe, was, previous to his rejoining his appointment as Commissioner of Peshawur, employed on special duty under the orders of the Foreign Department from the 26th February 1874.

The 27th March 1874.

No. 699 G.—Surgeon F. P. Edis, of the 1st Regiment of Central India Horse, held medical charge of the Bundelcund Agency, in addition to his own duties, from the afternoon of the 10th January to the forenoon of the 12th March 1874, during the absence on duty of Surgeon J. Backhouse.

No. 700 G.—Captain C. B. Horsbrugh, of the General List, Cavalry, is permitted to retain the appointment of Adjutant to the 2nd Regiment, Central India Horse, on promotion to the rank of Captain.

No. 701 G.—Captain J. R. McK. Homfray, of the Bhopal Battalion, held charge of the Sehore Treasury, in addition to his own duties, from the 11th February to the 10th March 1874, both days inclusive, during the absence from Sehore of the Officiating Political Agent in Bhopal.

C. U. AITCHISON,

Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS.

Fort William, the 27th March 1874.

No. 2081.—Mr. F. de H. Larpent, is appointed to be an Assistant to the Comptroller General.

No. 2084.—Cash Balances in the Government Treasuries in India on the last day of the month of February 1874, compared with those on the same date in 1873 and 1872:—

	February 1872.	February 1873.	February 1874.
	Rs.	Rs.	Rs.
Govt. of India	4,62,34,223	3,08,64,589	2,56,96,093
Bengal	2,00,76,234	2,38,72,121	1,70,87,010
British Burmah	29,34,166	23,37,048	27,42,780
N. W. Provinces	2,81,22,195	2,37,98,155	2,21,53,814
Oudh	51,04,711	80,69,533	50,58,648
Punjab	1,54,79,132	1,27,96,291	1,15,22,484
Bombay	6,26,72,427	4,89,63,011	3,27,17,995
Central Provinces	78,06,291	84,99,049	55,93,905
Madras	2,73,73,905	3,15,77,410	2,51,25,959
TOTAL	21,58,03,284	19,07,77,207	14,76,98,688

LEAVE AND ALLOWANCES.

The 27th March 1874.

No. 2079.—The Governor General in Council is pleased to sanction the insertion of the following rule under section 5 of the Civil Leave Code:—

1. *Exception.*—An officer discharged from the Indian Navy on its abolition and subsequently re-employed in the public service, may count service in the Indian Navy towards leave after his re-employment. Any leave taken by such officer while in the Indian Navy will be treated in calculating the leave due to him under this rule as if such leave had been taken under the rules to which he became subject on re-employment.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 25th March 1874.

No. 291 of 1874.—The services of 1st Class Apothecary T. Browne, of the Subordinate Medical Department, are placed at the disposal of the Public Works Department.

No. 292 of 1874.—The under-mentioned Officers have reported their departure for Europe on the dates specified:—

Lieutenant Colonel (Brevet Colonel) A. C. Plowden, of the Bengal Staff Corps, G. G. O. No. 261 of 1874,—*Deccan*, 2nd March 1874, from Bombay.

Lieutenant Colonel A. R. E. Hutchinson, of the Bengal Staff Corps, G. G. O. No. 92 of 1874,—*Golconda*, 23rd March 1874, from Bombay.

Surgeon Major W. P. Harris, M. D., of the Medical Department, G. G. O. No. 236 of 1874,—*Golconda*, 23rd March 1874, from Bombay.

Captain A. Harden, of the General List, Infantry, G. G. O. No. 168 of 1874,—*City of Oxford*, 18th March 1874, from Calcutta.

No. 293 of 1874.—The services of Lieutenant E. E. Kenny, of the 56th Foot, 2nd Wing Subaltern, 36th Regiment, Madras Native Infantry, a probationer for the Madras Staff Corps, are placed at the disposal of the Public Works Department.

No. 294 of 1874.—The furlough in India on private affairs granted to Captain J. M. Tulloch, of the General List, Infantry, in G. G. O. No. 876 of 1871, and extended in G. G. O. No. 1032 of 1873, is further extended to the 20th January 1874, on the same account, without pay.

No. 295 of 1874.—The services of Surgeon E. A. Birch, of the Medical Department, officiating in medical charge, 10th Regiment of Native Infantry, are placed at the disposal of the Government of Bengal.

No. 296 of 1874.—Lieutenant Colonel J. Keer, Assistant Commissary General, 2nd Class, having returned from furlough to Europe, will officiate as Assistant Commissary General, 1st Class, with effect from the 14th March 1874, junior officers acting in higher grades reverting to their proper places in the department.

No. 297 of 1874.—Captain Maurice Power, of the Calcutta Volunteer Rifle Corps, is allowed leave of absence for one year on medical certificate to proceed to Europe, from the 26th March 1874.

No. 298 of 1874.—The services of Surgeon W. D. Stewart, of the Medical Department, officiating in medical charge, 16th (The Lucknow) Regiment of Native Infantry, are placed temporarily at the disposal of the Government of Bengal.

No. 299 of 1874.—The following temporary promotions are made in the Warrant Grade of the Ordnance Commissariat Department from the 25th February 1874:—

Sub-Conductor George Bailey, to be Officiating Conductor, *vice* Conductor Nash, on furlough, or until further orders.

Magazine Sergeant James Combe,* to be Officiating Sub-Conductor, *vice* Sub-Conductor Bailey, acting as Conductor, or until further orders.

* Note.—Reverting to his substantive grade of Magazine Sergeant, with effect from the 6th March 1874, the date on which Sub-Conductor A. McDonald returned from furlough to Europe.

No. 300 of 1874.—The under-mentioned officer is permitted to proceed to Europe on furlough on private affairs:—

Surgeon Major Soorjoo Coomar Goodeve Chuckerbutty, M. D., of the Medical Department, Professor of Materia Medica, Medical College, and ex-officio 2nd Physician, College Hospital, Calcutta, and Professor of Clinical Medicine,—for two years, under Rule IX of the Regulations of 1868.

The 26th March 1874.

No. 301 of 1874.—With reference to G. G. O. No. 859 of the 13th August 1873, the following revised scale of baggage for School Masters and

School Mistresses in India, will be substituted for that prescribed in paragraph 41 of the above order:—

	School Masters.		School Mistresses.	
	Mds.	Srs.	Mds.	Srs.
Married or unmarried, when moving with troops	4	8	4	8
Married, without troops, if accompanied by wife	8	0	0	0
Ditto, not so accompanied	6	0	0	0
Ditto. School Mistresses moving without troops	0	0	6	0
Unmarried, without troops	4	8	4	8

Note.—The quantities as above to include professional books.

No. 302 of 1874.—Jemadar Kasie Pande, of the 39th (The Allygurh) Regiment of Native Infantry, declared unfit for further service, is transferred to the Invalid Pension Establishment on the pension of his rank, with effect from the date on which he may be struck off the strength of the corps.

The stipend will be disbursed in the North-Western Provinces Circle of payment.

No. 303 of 1874.—Third Class Hospital Assistant Shaik Rohmuth (Assamese), No. 109, attached to the 38th (The Agra) Regiment of Native Infantry, whose transfer to that grade was notified in G. G. O. No. 968 of 1870, is permitted to resign the service.

No. 304 of 1874.—The services of Lieutenant (Brevet Captain) C. M. A. Morant, of the Madras General List, Cavalry, Officiating Adjutant, 4th Madras Light Cavalry, are placed at the disposal of the Foreign Department.

No. 305 of 1874.—ERRATA.—In G. G. O. No. 171 of 1874, opposite the words, “furlough already taken,*” in illustration 1, Rule X, insert in the margin, “* See Rule IX, § 2,” and opposite the words “Medical* Officers,” in Rule XXIII, insert in the margin, “*Who can also reckon 1 year and 8 months in 17 years’ service.”

Order books to be corrected accordingly.

No. 306 of 1874.—The under-mentioned officer is permitted to proceed to Europe on furlough on private affairs:—

Lieutenant Colonel John William Frederick Bean, of the Bengal Staff Corps, Cantonment Magistrate, Rawal Pinday, Punjab,—for six months, under Rule IX of the Regulations of 1868.

No. 307 of 1874.—His Excellency the Governor General in Council is pleased to make the following appointment:—

HYDERABAD CONTINGENT.

No. 2, Horse Light Field Battery.

Lieutenant N. Powlett, Subaltern, No. 3 Horse Light Field Battery, to officiate as Commandant, during the absence on furlough to Europe of Captain J. G. Pollock, or until further orders.

No. 308 of 1874.—With reference to the Notification issued by the Public Works Department, No. 154, dated the 19th March 1874, the services of Major G. S. Hills, of the Royal Engineers, Executive Engineer, 2nd Grade, Department Public Works, Bengal (on furlough), are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 309 of 1874.—The following alterations in G. G. O. No. 830 of the 22nd September 1871, have been sanctioned:—

Under the head “Bedding.”		Read
For	Read	
Mattresses of horse hair, cocoanut fibre, or cotton.	Mattresses of cocoanut fibre.	
Pillows, cotton.	Pillows, cocoanut fibre.	

In column of remarks, the words “25 per cent. to be of horse hair,” are to be expunged:—

Under the head “Bedding for Children.”

Under the head “Bedding for Children.”		Read
For	Read	
Mattresses of cocoanut fibre or cotton.	Mattresses of cocoanut fibre.	
Pillows, cotton.	Pillows, cocoanut fibre.	

Order books to be corrected accordingly.

No. 310 of 1874.—Golundauze Shaikh Soojaet Ally, of No. 1 Horse Light Field Battery, Hyderabad Contingent, declared unfit for further service on account of an injury sustained in the execution of his duty, is granted an injury pension in the 2nd degree, *viz.*, Rs. 2-9-3 per mensem, with effect from the date he may have been struck off the strength of the battery.

The stipend will be disbursed in the Presidency Circle of payment.

No. 311 of 1874.—The following order issued by the Resident at Hyderabad is confirmed:—

No. 55, dated the 13th March 1874.—Granting Surgeon Major A. Sanderson, M. D., of the Madras Medical Department, in medical charge 1st Cavalry, Hyderabad Contingent, one month’s leave of absence from the 20th March 1874, or date of departure, to visit Bombay preparatory to his obtaining furlough to Europe on medical certificate.

No. 312 of 1874.—Ameerun, widow of Havildar Baichoo Khan, of the 1st Company, 7th Battalion, Artillery, is admitted to pension, equal to that conferred by the 3rd Class Order of Merit on her late husband, for three years, from the 22nd January 1872.

The stipend will be disbursed in the North Western Provinces Circle of payment.

No. 313 of 1874.—The following promotions are made, subject to Her Majesty’s approval:—

Corps.	Rank and Names.	To what Rank promoted	From what date.	In whose room.
General List Cavalry.	Lieut. (Brevet Captain) Richard Bernard Lockwood.	Captain	5th January 1874.	Capt. (Brevet Major) Sir J. H. T. Farquhar, Bart., late 1st E. C. B., retired.
Ditto...	Lieut. (Brevet Captain) Robert Bartholomew.	Captain	27th March 1874.	Captain E. C. B. Rawlinson, retired.

No. 314 of 1874.—The under-mentioned Officer, having completed twelve years’ service, including four years in the Staff Corps, is promoted to the rank of Captain from the date specified, under the Royal Warrant of the 16th January 1861, subject to Her Majesty’s approval:—

Bengal Staff Corps.

Lieutenant (Brevet Captain) Robert Henry Francis Rennick,—26th March 1874.

No. 315 of 1874.—The Governor General in Council is pleased to notify the following appointments and arrangements in the Department of Military Accounts consequent on the vacation of office by Colonel F. D. Atkinson, Controller of Military Accounts, Bengal:—

Colonel T. James, c. b., Bengal Staff Corps, Examiner of Commissariat and Stud Accounts, Bengal, and Officiating Controller of Military Accounts, Bombay, to be a Controller, to complete the establishment.

Colonel James will act as Controller, Military Accounts, Bengal, until further orders.

Lieutenant Colonel T. B. Harrison, Bengal Staff Corps, 1st Examiner, Pay Department, to be Examiner of Commissariat and Stud Accounts, *vice* Colonel James, and with effect from the date on which that officer may assume the appointment of Controller of Military Accounts in Bengal.

Lieutenant Colonel T. B. Harrison will officiate as Controller of Military Accounts at Bombay during the absence on furlough to Europe of Colonel W. T. Chitty, or until further orders.

Surgeon Major J. Picthall, M. D., Examiner of Medical Accounts, will resume charge of the office of Examiner of Commissariat and Stud Accounts in addition to his own duties, as a temporary arrangement, on the departure of Lieutenant Colonel Harrison to Bombay.

The 27th March 1874.

No. 316 of 1874.—His Excellency the Governor General in Council is pleased to make the following appointment:—

Major (Brevet Lieutenant Colonel) R. W. Hinxman, of the 2nd Battalion, 60th Rifles, to be an Assistant Adjutant General of Division on the Establishment, *vice* Lieutenant Colonel H. G. Deedes, who resigns on appointment as Private Secretary to the Secretary of State for War.

No. 317 of 1874.—Captain C. O'Donel, of the Bengal Staff Corps, Sub-Assistant Commissary General, 1st Class, and Officiating Deputy Assistant Commissary General, 2nd Class, is allowed leave of absence for one month, with effect from the date on which he may avail himself of it, to visit Bombay preparatory to proceeding on furlough to Europe on medical certificate, under the Regulations of 1868.

No. 318 of 1874.—His Excellency the Governor General in Council is pleased to make the following appointment in the Department of the Adjutant General:—

Captain G. L. K. Hewett, of the Bengal Staff Corps, Brigade Major Meerut, to officiate as Deputy Assistant Adjutant General during the absence on furlough to Europe of Captain (Brevet Major) H. Thompson, or until further orders.

H. K. BURNE, Colonel,
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 23rd March 1874.

No. 164.—Messrs. E. James and J. F. Mackenzie, Assistant Engineers, 2nd Grade, are transferred from the Punjab to Bengal Provincial Establishment.

No. 165.—Mr. R. E. Forrest, Executive Engineer, 1st Grade, North-Western Provinces, Irrigation Branch, is appointed to officiate as a Superintending Engineer in that Province.

No. 166.—Sergeant S. Dennison, Overseer, 1st Grade, Port Blair, is remanded to Military duty.

The 25th March 1874.

No. 167.—Captain W. G. Cumming, R. E., Executive Engineer, 2nd Grade, on return from furlough, is transferred from Hyderabad to British Burmah.

No. 168.—Lieutenant W. J. H. Logan Home, R. E., Superintendent of Instruction, Sappers and Miners, Roorkee, has passed the examination in the native language according to the departmental standard.

No. 169.—Mr. T. W. Nicholson is appointed to the Public Works Department as a Supervisor, 1st Grade, on probation, and posted to Oudh.

The 27th March 1874.

No. 170.—Private J. Broom, Overseer, 1st Grade, Delhi District, Rajpootana (State) Railway, is remanded to Military duty.

No. 171.—The appointment of Mr. W. R. S. Jones, as an Executive Engineer, 4th Grade, *vide* Public Works Department Notification No. 743 of the 3rd December 1873, is with effect from the 29th September 1873.

No. 172.—The under-mentioned Officers have been granted extension of leave on sick certificate by the Secretary of State for India:—

Mr. J. H. McRae, Executive Engineer, 2nd Grade, Rajpootana, for four months, in further extension of the leave notified in Public Works Department Notification No. 696 of the 6th November 1873.

Mr. R. H. Trotter, Controller of Public Works Accounts, 2nd Class, 3rd Grade, Central Provinces, for three months, in extension of the leave granted him in Public Works Department Notification No. 207 of the 24th March 1873.

No. 174.—The following Royal Engineer Officers attached to the Sappers and Miners have passed the prescribed examination in the native languages according to the departmental standard:—

Lieutenants W. North, G. R. R. Savage, and G. W. Bartram.

No. 175.—Mr. F. L. Dibblee is appointed to the Public Works Department as an Executive Engineer, 2nd Grade, and posted to the Indus Valley (State) Railway.

No. 176.—The services of Mr. E. R. Davids, Local Overseer, 1st Grade, Port Blair, are dispensed with from the 1st instant.

No. 177.—The services of Lieutenant Colonel H. T. Forbes, s. c., Executive Engineer, 1st Grade, Assam, are placed temporarily at the disposal of the Government of Bengal in the Public Works Department.

No. 179.—With reference to Public Works Department Notification No. 106 of the 20th January 1874, Captain H. Doveton, R. E., assumed charge of the duties of Examiner of Guaranteed Railway Accounts, Lahore, on the forenoon of the 16th February 1874.

TELEGRAPH.

The 27th March 1874.

No. 173.—Mr. E. Hæltzer, Assistant Superintendent, 1st Grade, Persian Telegraph, has been

allowed six months' leave on sick certificate by the Secretary of State for India, in extension of the leave granted him in Public Works Department Notification No. 511 of the 6th August 1873.

No. 178.—Mr. W. C. Darling, an Assistant Superintendent of the 1st Grade, is appointed to officiate as a Superintendent of the 3rd Grade, with effect from 1st May 1874, during the absence on privilege leave of Mr. Superintendent H. P. Owen, or until further orders.

C. H. DICKENS, *Colonel, R. A.,*

Seey. to the Govt. of India.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, APRIL 4, 1874.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers, Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private Individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General :—

The Privy Council Appeals Act, 1874.
The British Burma Municipal Act, 1874.

PART V.—Bills introduced in the Council of the Governor General for making Laws and Regulations, or published under Rule 22 :—

The Indian Law Reports Bill, 1874.

SUPPLEMENT NO. 14.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Fort William, the 2nd April 1874.

No. 1001.—In modification of that part of Home Department Resolution dated 28th November last, and published in the *Gazette of India* dated the 29th November, which contained a list of places of import of arms and ammunition by sea, and of the officers authorized to grant licenses, His Excellency the Governor General in Council, in the exercise of the power vested in him by Section 17 of Act XXXI of 1860, has been pleased to authorize the under-mentioned Officers to grant licenses for the importation into British India by sea of arms and ammunition at the ports mentioned opposite their names, and for importation into British India by land at the places specified below :—

Officers authorized to grant licenses.	Names of Ports.
	MADRAS.
Chief Secretary to the Government of Madras ...	Bimlipatam. Coconada. Tuticorin. Calicut. Mangalore. Negapatam. Madras.
Commissioner of Police ...	

Officers authorized to grant licenses.	Names of Ports.
Commissioner of Police, Bombay ...	BOMBAY. Bombay.
Commissioner in Sindh ...	Kurrachee.
The Resident at Aden ...	Aden.
Commissioner of Police, Calcutta ...	BENGAL. Calcutta.
Chief Commissioner of British Burma ...	BRITISH BURMA. Rangoon. Bassein. Akyab. Moulmein. Tavoy. Mergui.

IMPORT BY LAND.

The Officers authorized to grant licenses to import arms and ammunition by land into any part of the territories under the Government of India, are—the Secretary to the Government of India, Foreign Department, or such Officers as he may appoint; the Secretaries to the Governments of Bengal, North-Western Provinces and the Punjab; and such Officers as the Governments of Madras and Bombay shall appoint for those Presidencies respectively

The 31st March 1874.

No. 94.—The Hon'ble W. Ainslie, one of the Judges of the High Court of Judicature at Fort

William in Bengal, has obtained eight days' furlough in India.

No. 98.—Furlough for eight months, under Section 7, Supplement F, of the Civil Leave Code, is granted to Mr. W. W. Daly, District Superintendent of Police in Cachar, with effect from the date on which he may avail himself of the same.

No. 99.—Mr. W. B. Savi, Assistant Superintendent of Police, is appointed to officiate as District Superintendent of Police in Cachar during the absence on furlough of Mr. Daly, or until further orders.

The 2nd April 1874.

No. 109.—Mr. W. Munton, Assistant District Superintendent of Police in the Central Provinces is transferred to the Commission and appointed an Extra Assistant Commissioner of the second class.

Mr. F. A. Naylor, Officiating District Superintendent of Police in the Central Provinces, is appointed an Assistant District Superintendent.

Mr. H. Coles is appointed to officiate as an Assistant District Superintendent of Police in the Central Provinces.

No. 111.—The services of Captain T. W. Sandes, Assistant Commissioner in Oudh, are replaced at the disposal of the Military Department.

No. 116.—The Governor General in Council has been pleased to grant to the Hon'ble Sir William Muir, K. C. S. I., of the Bengal Civil Service, furlough for six months from the 8th April 1874.

JUDICIAL.

The 31st March 1874.

No. 475.—Mr. C. Sanderson received charge of the Office of Government Solicitor at Calcutta from Mr. J. B. Knowles on the forenoon of the 23rd instant.

A. C. LYALL,
Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FORESTS.

Fort William, the 2nd April 1874.

No. 342.—In pursuance of Notification of this Department, No. 1379, dated the 5th December 1873, Mr. H. C. Hill, Assistant Conservator of Forests, 3rd Grade, joined the Forest Survey Branch on the 17th ultimo.

FISHERIES.

The 2nd April 1874.

No. 9.—Surgeon Major F. Day, Inspector General of Fisheries, India, is allowed privilege leave of absence, with effect from the 1st instant, or any subsequent date on which he may avail himself thereof.

A. O. HUME,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—REVENUE.

Fort William, the 1st April 1874.

No. 72R.—The following Regulation is published for general information:—

PUNJAB FRONTIER REGULATION, No. 11.

Regulation to amend the "Hazara Tenancy Regulation, 1873," (published in Foreign Department Notification, No. 55R, dated 1st April 1873).

Whereas the Secretary of State in Council has, by Resolution in Council, declared the provisions of the thirty-third of Victoria, Chapter three, applicable to the Districts of Hazara, Peshawar, Kohat, Bannu, Dera Ismael Khan and Dehra Ghazi Khan:

And whereas the Lieutenant Governor of the Punjab has proposed to the Governor General in Council a draft of the following Regulation, together with the reasons for proposing the same:

And whereas the Governor General in Council has taken such draft and reasons into consideration, and such draft has been approved of by the Governor General in Council, and has received the Governor General's assent:

In pursuance of the direction contained in the 1st Section of the said thirty-third Victoria, Chapter three, the said draft is now published in the *Gazette of India*, and will be published in the *Local Gazette*, and will thereupon have the force of law:—

1. This Regulation shall extend only to the Hazara District of the Punjab.
2. Section 9 of the Hazara Tenancy Regulation, 1873, shall be read and construed as though the second clause of the section had not been enacted.
3. This Regulation shall be read with, and taken as part of, the Hazara Tenancy Regulation, 1873.

MILITARY.

The 2nd April 1874.

No. 42M.—PROMOTION.—Heeawul Sing, Havildar of the Bhopal Battalion, is promoted to the rank of Jemadar from the 24th February 1874, in the room of Jemadar Buldeo Misser, deceased.

No. 43M.—The services of Lieutenant Colonel F. L. Mackeson, 2nd in Command, Meywar Bheel Corps, are replaced at the disposal of the Military Department.

POLITICAL.

The 1st April 1874.

No. 770P.—Whereas the Governor General in Council has within the dominions of His Highness the Sultan of Zanzibar jurisdiction to try and punish British subjects and the subjects of Princes and States in India in alliance with Her Majesty for offences of the descriptions referred to in Sections 357, 370 and 371 of the Indian Penal Code, and for abetting the commission of the same, and whereas the said Governor General in Council has power to delegate the said jurisdiction and it is expedient to delegate the same in part to a British officer at Zanzibar:

The Governor General in Council accordingly is pleased hereby to delegate to the Political Agent at Zanzibar for the time being, for the trial of persons of the said classes committing or abetting the commission of offences of the said descriptions, the powers of a Deputy Commissioner under Section 36 of the Criminal Procedure Code, and to ordain that every sentence passed in the exercise of such powers shall be valid without any such confirmation being required as is prescribed in certain cases by the said Section 36. Any person aggrieved by any order passed by the Political Agent in the exercise of the powers hereby conferred on him may forward an appeal in writing to the Governor General in Council within six months from the date of such order.

The Governor General in Council reserves to himself in all cases tried under this Notification and coming before him, whether on appeal or otherwise, the fullest powers conferred upon any court of appeal, superintendence or revision, by the Criminal Procedure Code.

The 2nd April 1874.

No. 779P.—In recognition of the satisfactory manner in which Baboo Grees Chunder Dass, Superintendent of the Government Toshakhana, has performed his official duties, the Viceroy and Governor General is pleased to confer upon him the title of "Rai Bahadoor" as a personal distinction.

No. 784P.—His Excellency the Viceroy and Governor General in Council is pleased to recognize the appointment of Mr. Peter McLeod Carsairs as Consular Agent for the German Empire at Tutticorin.

No. 786P.—Baboo Punchanun Banerjee, late Judge of the Small Cause Courts at Hooghly, Serampore and Howrah, is permitted, on resigning the service of Government, to retain for life the honorary title of "Rai Bahadoor."

GENERAL.

The 1st April 1874.

No. 723G.—APPOINTMENTS.—With reference to Notification No. 582G of the 13th ultimo, the following temporary appointments are made:—

Surgeon H. D. S. Compigné, officiating in medical charge of the Erinpura Irregular Force, to officiate as Surgeon to the Rajpootana Agency and Superintendent General of Dispensaries and Vaccination in Rajpootana, during the absence of Surgeon Major Moore. Surgeon Major R. W. Cunningham, M. D., of the Meywar Political Agency, to officiate in medical charge of the Erinpura Irregular Force, *vice* Surgeon Compigné.

The 2nd April 1874.

No. 727G.—LEAVE.—Colonel L. Pelly, c. s. i., Agent to the Governor General for Rajpootana, is granted privilege leave of absence for three months from the 6th instant.

No. 728G.—APPOINTMENTS.—With reference to the above, the following temporary appointments are made in Rajpootana:—

Lieutenant Colonel W. H. Beynon, Resident of the 3rd Class, and Political Agent at Jeypoor, is appointed to officiate as a Resident of the 1st Class, and posted to Rajpootana as Officiating Agent to the Governor General.

Colonel J. A. Wright, Political Agent of the 2nd Class, and Cantonment Magistrate at Morar, is appointed to officiate as a Resident of the 3rd Class, and posted to Jeypoor, as Officiating Political Agent.

Major A. G. Mayne, 2nd Squadron Officer, 1st Regiment, Central India Horse, is appointed to officiate as a Political Agent of the 2nd Class, and posted to Morar as Officiating Cantonment Magistrate.

No. 729G.—PROMOTIONS.—With reference to Notification No. 641G. of the 20th ultimo, the following promotions and appointment in the Berar Commission are made:—

Captain R. H. Hudleston, Deputy Commissioner of the 3rd Class, to be Deputy Commissioner of the 2nd Class.

Mr. C. Hordern, Assistant Commissioner of the 1st Class, to be Deputy Commissioner of the 3rd Class.

Captain R. Bullock, Assistant Commissioner of the 2nd Class, to be Assistant Commissioner of the 1st Class.

Mr. Bymanjee Jamasjee, Assistant Commissioner of the 3rd Class, to be Assistant Commissioner of the 2nd Class.

Mr. A. Elliott, Officiating Assistant Commissioner of the 3rd Class, is confirmed in that appointment.

No. 733G.—APPOINTMENT.—Lieutenant Colonel J. L. Pearse, Commissioner of the Nandidroog Division, to officiate as Judicial Commissioner of Mysore and Coorg during the absence of Mr. J. D. Gordon, c. s. i., on privilege leave.

C. U. AITCHISON,
Secy. to the Govt. of India.

MILITARY.

The 2nd April 1874.

No. 45M.—APPOINTMENT.—Lieutenant (Brevet Captain) C. M. A. Moraut, of the Madras General List Cavalry, to be Adjutant and Drill Instructor of the Mysore Silladar Horse.

GENERAL.

The 2nd April 1874.

No. 730G.—LEAVE.—Mr. C. U. Aitchison, c. s. i., Secretary to the Government of India in the Foreign Department, is granted privilege leave of absence for three months from the 6th instant.

No. 731G.—APPOINTMENT.—Mr. H. LePoer Wynne, Bengal Civil Service, to officiate as Secretary to the Government of India in the Foreign Department during Mr. Aitchison's absence.

P. D. HENDERSON,
Under Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS.

Fort William, the 31st March 1874.

No. 2124.—The following Financial Resolution, dated the 10th December 1861, is republished for general information:—

From correspondence that has lately passed between the Foreign Department and the Agent, Governor General, for the States of Rajpootana, it appears that for upwards of a

quarter of a century a fund called the "Batta Fund" has been in existence in the Mhairwara District, the money belonging to which remained in the hands of the Treasurer of the Deputy Commissioner of that district, without being exhibited in any shape whatever in the public accounts. To prevent such irregular proceedings, His Excellency the Governor General of India in Council directs all Officers of Government to bear in mind that all transactions to which they, in their official character, are parties, must in future, without any reservation, be brought to account, and all monies be deposited in the Government treasuries.

No. 2153.—Mr. J. Mackey, Deputy Accountant General, Hyderabad, is allowed privilege leave for three months.

Mr. J. Rose is appointed to be in charge of the Office of Deputy Accountant General, Hyderabad, during Mr. Mackey's absence.

SEPARATE REVENUE.—POST OFFICE.

The 1st April 1874.

No. 2173.—Mr. M. Percy is appointed to officiate as Post Master of Calcutta, and Mr. E. C. George as Post Master of Madras.

Baboo Doorga Narain Banerjee is appointed to officiate as Post Master of Calcutta during the interval between the departure of Mr. George and the arrival of Mr. Percy.

Baboo D. N. Banerjee received charge of the Calcutta Post Office from Mr. George on the afternoon of the 7th March and made over charge of that office to Mr. Percy on the forenoon of the 23rd March.

SEPARATE REVENUE.—STAMPS.

The 2nd April 1874.

No. 2201.—In exercise of the powers conferred by Section 16 of the General Stamp Act, XVIII of 1869, the Governor General in Council is pleased to reduce the duties chargeable under the said Act on the under-mentioned classes of instruments, and to order that such duties shall be chargeable according to the following scale:—

Class of Instrument.

Stamp.

Release of any claim secured by a document chargeable with stamp duty of less than Rs. 8.

Release of any claim affecting any property when such claim is not secured by a document chargeable with stamp duty, if the value of the property is expressed in the release and does not exceed Rs. 700.

Instrument of divorce executed by a Mahomedan husband, whether by way of "tulak," "khoola," or otherwise.

R. B. CHAPMAN,

Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 31st March 1874.

No. 319 of 1874.—The under-mentioned Officer is allowed to proceed to Australia on medical certificate for six months under the Regulations of 1868, in anticipation of the furlough which will be granted to him by the Government of his own Presidency:—

Captain Robert Hunter, of the Madras General List, Infantry.

No. 320 of 1874.—The services of Lieutenant A. O. Green, of the Royal Engineers, Secretary to the Torpedo and Defence Committee, are placed temporarily at the disposal of the Government of Bengal, in the Public Works Department.

No. 321 of 1874.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Lieutenant Edward Hales Wilson, of the Bengal Staff Corps, Quarter Master, 36th (The Bareilly) Regiment of Native Infantry,—for two years, under Rule IX of the Regulations of 1868.

No. 322 of 1874.—The following paragraphs of a military letter from the Right Hon'ble the Secretary of State for India, No. 30, dated the 25th February 1874, are published for general information:—

14. Captain W. A. J. Wallace, Royal Engineers, joined the dépôt at Chatham on the 15th October 1873, and quitted on the 16th January 1874, a copy of a certificate of proficiency obtained by him is enclosed, to enable him, under the terms of General Order No. 249 of 1873, to reckon the above-named period as service.

16. I have to inform your Government that Officers of Royal Engineers who may be allowed to study for promotion at Chatham, under the terms of General Order by the Governor General, No. 249 of 1873, will retain the appointment they held on quitting India on leave of absence.

No. 323 of 1874.—The following paragraphs of a military letter from the Right Hon'ble the Secretary of State for India, No. 31, dated the 25th February 1874, are published for general information:—

1. The following candidates, having completed the course of instruction at the Army Medi-

* See also *London Gazette*, of the 27th February 1874, page 891. cal School, and having been reported qualified, have been appointed*.

Surgeons on the Bengal Establishment, their Commissions as such bearing date 30th September 1873, *viz.*—

Alexander John Wilcocks, M. B.

Timothy Moloney, M. D.

Charles Washington Shirley Deakin, M. B.

Henry Kellock M'Kay.

Frederick Robert Swaine, M. B.

2. They will be allowed to count as service for full pay pension the period of their residence at Netley, from the 30th September 1873, to the 7th February 1874 inclusive.

No. 324 of 1874.—Captain S. Cargill, of the Royal Artillery, Commissary of Ordnance, 3rd Class, is allowed leave of absence, from the 5th March to 5th July 1874, to visit the Kussowlie Hills, on private affairs.

No. 325 of 1874.—The under-mentioned Officer has been permitted to proceed to Europe on furlough on private affairs:—

Surgeon Major Thomas Edwin Burton Brown, M. D., of the Medical Department, Principal, Lahore Medical School, and Professor of Medicine and Botany,—for 12 months, under Rules IX and XV of the Regulations of 1868.

No. 326 of 1874.—Lieutenant Colonel J. A. M. Biggs, Sub-Assistant Commissary General, 1st Class, having returned from leave to the hills, will officiate as Deputy Assistant Commissary General, 1st Class, with effect from 16th March 1874, junior Officers acting in higher grades reverting to their proper places in the Department.

No. 327 of 1874.—The following paragraph of a Military letter from the Right Hon'ble the Secretary of State for India, No. 30, dated the 25th February 1874, is published for general information:—

21. With reference to my despatch No. 148 of the 25th July 1872, I have to inform you that Colonel W. D. Bishop has elected to remain in Europe on the terms specified in G. O. by the Governor General, No. 797 of the 1st August 1872, from the 9th April 1874.

No. 328 of 1874.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Surgeon William Center, M. B., of the Medical Department, Chemical Examiner and Professor, Medical School, Lahore,—for 18 months, under Rule IX of the Regulations of 1868, embarking on or after the 11th April 1874.

No. 329 of 1874.—The under-mentioned Officer is promoted to the rank of Colonel by Brevet, from the date specified, under the terms of the despatch from the Right Hon'ble the Secretary of State for India, No. 180, dated 25th May 1865, subject to Her Majesty's approval:—

Lieutenant Colonel Charles Phayre Hildebrand, Bengal Infantry,—10th November 1873.

No. 330 of 1874.—Under the operation of G. G. O. No. 551 of the 5th June 1868, Ressaldar Major Hoosaen Bux, of the Poona Horse, is admitted to the 2nd Class of the Order of British India, with the title of "Bahadoor," from the 31st December 1873, vice Subadars Major Shaik Boodun and Lucknac Sutnac, "Bahadoors," pensioned.

No. 331 of 1874.—His Excellency the Governor General in Council is pleased to make the following appointments:—

East Indian Railway Volunteer Rifle Corps.
Lieutenant David Bennie, to be Captain, vice Captain W. D. Latimer, resigned.
Mr. Charles Innes Spencer,*
to be Captain; Mr. Harry } To complete the es-
Cutforthay Hoyle,* to be } tablishment.
Ensign.

* Subject to passing an examination in drill.

The 1st April 1874.

No. 332 of 1874.—In supersession of G. G. O. No. 1276 of the 18th December 1872, the following Clause 12 of Army Circulars of the 1st February 1874, is published for general information and declared applicable to India:—

Gratuities to Soldiers on discharge.
(Issued as a special Army Circular on 20th January 1874.)
CLAUSE 12.—1. The General Fund, which has been formed from the fines inflicted upon

soldiers for the crime of drunkenness, is appropriated to the purpose of granting gratuities to well-conducted Non-Commissioned Officers and men on discharge from the Army.

2. The scale of gratuities will be regulated annually according to the state of the General Fund, and will be notified to the Army from time to time.
3. From the 1st January 1874, the issue of the gratuities will be regulated by the following rules, except that, in Colonial Corps, the rates of gratuity will be only half those fixed for the Army generally.
4. Every soldier, who shall be discharged otherwise than for misconduct, will be paid, at the time of his discharge, a gratuity calculated at the rate of twenty shillings for each good conduct badge then in his possession; provided that the total sum of £3 shall not be exceeded, except in the case of a soldier who may not, for the 10 years previous to his discharge, have been recorded as guilty of drunkenness. In such case the limit will be extended to £4 if the soldier shall be in possession of four good conduct badges, and to £5 if he shall be in possession of five good conduct badges.
5. In the case of a Serjeant the amount issuable will be calculated on the number of badges to which his services and conduct would have entitled him, had he been a private soldier at the time of his discharge, subject to the above limits. The charge will be vouched by a certified record of service.
6. Men transferred from the Line to the 1st Class Army Reserve, to complete their term of service, will receive, at the time of such transfer, such gratuities from the fund as they would have received had they been discharged in lieu of being transferred.
7. Such men, if allowed to rejoin the colours, will not be required to refund any portion of the amount so received. They will be paid on final discharge from the Army a gratuity, at the rates specified above, for any badge or badges they may have become possessed of over and above those they had when transferred to the Army Reserve.
8. Non-Commissioned Officers detached from Regiments of the Line or other corps of the Army, for service with the auxiliary forces, will not be entitled to receive these gratuities, until they are finally discharged from the Army.
9. The gratuities issued in accordance with these regulations will be charged in the Regimental Pay List, on a separate form or voucher. The soldier will sign the form or voucher in evidence of his having received the gratuity, and in each case in which the sum of £4 or £5 is awarded, the charge will be further vouched by a certificate of the Officer Commanding that the soldier has not been recorded as guilty of drunkenness during the 10 years immediately preceding his discharge. In the case of a Non-Commissioned Officer referred to in paragraph 8, the certificate for the period during which he has been detached to the auxiliary forces, will be signed by the Adjutant and countersigned by the Commanding Officer of the Regiment or Corps with which he has been serving.

10. In the case of a soldier dying in the service, his estate will receive credit for such amount of gratuity as he would have been entitled to had he been discharged from the Army on the day previous to the date of his death. These gratuities will be charged in the Regimental Pay List on the same form or voucher as those issued to men on discharge, vouchered by a reference to the non-effective account in which the credit is given.

11. Clause 140, Army Circulars, 1872, and Clause 4, Army Circulars, 1873, are hereby cancelled.

2. This order will not affect the arrangement regarding the monthly remittance of the recoveries for drunkenness as notified in G. G. O. No. 129 of 1872.

No. 333 of 1874.—The following extract from list No. 5, dated 6th March 1874, of Military Officers of the Bengal Establishment permitted to return to duty, granted extensions of leave or allowed to retire from the service, received from the India Office, is published for general information:—

Permitted to return.

Lieutenant Colonel J. MacDonald.
Lieutenant Colonel H. St. G. Tucker.
Major H. E. Whish.
Captain T. St. Q. Clutterbuck.
Captain H. F. Woodcock.
Captain F. S. Carr.
Lieutenant C. F. Call, R. E.
Surgeon D. P. Palmer.
Conductor N. Thorburn.

Granted extensions of leave.

Colonel Sir C. W. D'Oyly,—6 months, sick certificate.
Colonel J. A. Steel,—6 months, sick certificate.
Lieutenant Colonel F. P. Bailey,—6 months, sick certificate.
Major H. H. Godwin-Austen,—6 months, sick certificate.
Major J. H. Tyler,—6 months, sick certificate.
Major E. Thompson,—6 months, private affairs.
Captain J. H. W. Osborne, C. S. I.,—6 months, sick certificate.

Retirements.

Surgeon Major F. Powell,—12th May 1874.
Veterinary Surgeon J. S. Woods,—25th April 1874.

No. 334 of 1874.—The services of Lieutenant A. J. F. Reid, of the Bengal Staff Corps, 2nd Wing Subaltern, 30th (Punjab) Regiment of Native Infantry, are placed at the disposal of the Public Works Department.

No. 335 of 1874.—His Excellency the Governor General in Council is pleased to make the following appointment, under the operation of paragraph 4 of G. G. O. No. 859 of 1873:—

Mr. S. Purdon, to be Assistant Superintendent of Army Schools in Bengal, with effect from the 23rd July 1866.

The 2nd April 1874.

No. 336 of 1874.—ERRATUM.—In G. G. O. No. 174 of the 25th February 1874, for "3rd class," read, *second* class hospital assistant Abdoolah.

Order books to be corrected accordingly.

No. 337 of 1874.—Amirta, widow of Havildar Gunja Koormee, of the late 63rd Regiment of Native Infantry, is admitted to pension, equal to that conferred by the 3rd class order of merit on her late husband, for three years, from the 4th May 1872.

The stipend will be disbursed in the North-Western Provinces circle of payment.

No. 338 of 1874.—The services of Lieutenant H. W. Allen, of the 107th Foot, are placed temporarily at the disposal of the Public Works Department, with effect from the 18th November 1873.

No. 339 of 1874.—The undermentioned Officers have reported their return from England:—

Lieutenant Colonel Sir F. R. Pollock, K. C. S. I., of the Bengal Staff Corps, Commissioner, Peshawur Division, Punjab,—date of arrival at Bombay, 26th February 1874. (Furlough commenced 1st March 1873.)

Major F. V. Eyre, of the Royal Artillery, Commissary of Ordnance, 2nd Class,—date of arrival at Bombay, 22nd March 1874.

Major G. C. Thomson, of the Bengal Staff Corps, 2nd Squadron Officer, 1st Bengal Cavalry,—date of arrival at Bombay, 25th March 1874.

Captain A. J. C. Birch, of the Bengal Staff Corps, Brigade Major on the Establishment,—date of arrival at Bombay, 19th March 1874.

Captain A. R. Badecock, of the Bengal Staff Corps, Sub-Assistant Commissary General, 1st Class,—date of arrival at Fort William, 27th March 1874.

Captain E. G. Lillingston, of the Bengal Staff Corps, Assistant Commissioner, Bengal,—date of arrival at Fort William, 27th January 1874.

No. 340 of 1874.—The undermentioned out-pensioner having been permitted to reside and draw his stipend in the Bengal Presidency, payment of pension is to be made and charged accordingly:—

Sergeant Timothy McQueen, an out-pensioner of the Royal Hospital at Chelsea from the 55th Regiment of Foot,—rate of pension, 2s. (two shillings) per diem, paid up to the 31st December 1873.

No. 341 of 1874.—The furlough to sea (medical certificate) for six months, under the Regulations of 1868, granted to Lieutenant Colonel A. Elderton, of the Bengal Staff Corps, in G. G. O. No. 961 of the 9th September 1873, is extended for three months on the same account.

H. K. BURNE, *Colonel,*
Secretary to the Govt. of India.

MARINE DEPARTMENT.

NOTIFICATION.

Fort William, the 31st March 1874.

No. 3 of 1874.—His Excellency the Governor General in Council is pleased to make the following appointments:—

Captain C. King, Acting Commander of the Steamer *Nemesis*, to be Commander of the Steamer *Enterprise*.

Captain R. B. Lungley, to be Commander of the Steamer *Nemesis*, vice Captain King.

The above appointments will have effect from the 9th March 1874.

Mr. E. H. Fenn, Chief Officer of the Steamer *Indaunted*, to be Chief Officer of the Steamer *Enterprise*, from the 11th February 1874.
 Mr. P. J. Falle, 3rd Officer of the Ship *Czarewitch*, to be 2nd Officer of the Steamer *Enterprise*, from the 19th March 1874.

H. K. BURNE, *Colonel, Secretary to the Govt. of India.*

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 30th March 1874.

No. 180.—Mr. W. E. Palmer is appointed to the Public Works Department as a 3rd Grade Accountant, on probation, and posted to Bengal.

No. 181.—With reference to Public Works Department Notification No. 125 of the 6th instant, Captain Bissett, R. E., will continue to officiate as a Deputy Consulting Engineer to the Government of India for Guaranteed Railways, Calcutta, until further orders.

The 31st March 1874.

No. 182.—Conductor J. Mole, Sub-Engineer, 1st Grade, Military Works Branch, was allowed subsidiary leave, preparatory to proceeding on furlough, from the 25th October to 14th November 1873.

No. 183.—Sergeant P. Barrow, Supervisor, 1st Grade, Central Provinces, having obtained his discharge from the Army, is re-appointed to the Public Works Department as a Civilian in the same grade, with effect from 11th March 1874.

No. 184.—Corporal T. Fitzpatrick and Lance Corporal R. Higgins, of the Royal Engineers, are appointed to the Public Works Department as Overseers, 1st Grade, and posted to Bengal.

No. 185.—With reference to Public Works Department Notification No. 111 of the 24th February 1874, Mr. W. C. Furnivall, Engineer-in-Chief, Agra District Rajpootana (State) Railway,

assumed charge of the Delhi District of that Railway from Major F. S. Stanton, R. E., on the 13th February 1874, in addition to his own duties.

No. 188.—Mr. W. H. Parker, Executive Engineer, 1st Grade, Military Works Branch, is transferred to the Railway Branch, and posted to the Western Rajpootana (State) Railway Survey.

The 2nd April 1874.

No. 189.—Mr. C. A. Bull, Executive Engineer, 3rd Grade, Punjab Northern (State) Railway, is granted six months' leave of absence on urgent private affairs, under Section 15 of the Civil Leave Code, with effect from 4th May 1874, as also fifteen days' subsidiary leave, with effect from the 19th April 1874, under Section 18(a) of the Civil Leave Code.

No. 190.—With reference to Public Works Department Notification No. 541 of 20th August 1873, Lieutenant W. G. Nicholson, R. E., Assistant Engineer, 2nd Grade, Military Works Branch, is reinstated in the 1st Grade, with effect from the 20th February 1874.

TELEGRAPH.

The 31st March 1874.

No. 186.—Mr. F. G. Teale, Superintendent, 1st Grade, has been granted by Her Majesty's Secretary of State for India leave for six months, in extension of the leave granted him in Public Works Department Notification No. 181 of 27th March 1872.

No. 187.—Mr. J. Sherlock Hubbard, Assistant Controller of Telegraph Accounts, is allowed leave on medical certificate for one month, under Section 3, Supplement F, of the Civil Leave Code, with effect from 16th March 1874.

Mr. A. D. Ellis, Accountant in the Office of the Controller of Telegraph Accounts, is appointed to officiate as Assistant Controller during Mr. Hubbard's absence, or until further orders.

C. H. DICKENS, *Colonel, R. A., Secretary to the Govt. of India.*



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, APRIL 11, 1874.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers, Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private Individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

The Privy Council Appeals Act, 1874.

The British Burma Municipal Act, 1874.

The Assam Chief Commissioner's Powers Act, 1874.

The European Vagrancy Act, 1874.

PART V.—Bills introduced in the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

The Indian Law Reports Bill, 1874.

Preliminary Report of Select Committee and Amended Bombay Revenue Jurisdiction Bill, 1874.

Report of Select Committee and Amended High Courts' Criminal Procedure Bill, 1874.

The Presidency Police Magistrates Bill, 1874.

SUPPLEMENT NO. 15.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Fort William, the 9th April 1874.

No. 1104.—The under-mentioned Specifications of Inventions have been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Department. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department, to public inspection, upon payment of a fee of one rupee. A certified copy of any Specification will be given to any person requiring the same on payment of the expense of copying:

No. 733.—Mr. James Peasnell Collins and Mr. Henry Charles Bevan Petman, Contractors of Allahabad and Cawnpore, North-Western Provinces of India, for burning bricks, tiles, and other wares.

No. 756.—Mr. R. D. Sanders, of Bombay, Deputy Locomotive Superintendent of the Great Indian Peninsula Railway Company, for signalling throughout railway trains and for giving an alarm in the event of an ac-

identally divided train by means of a vacuum in the pipes in connection with the apparatus, which vacuum is produced by means of a steam jet, or by an exhausting pump, and for actuating or regulating a system of brakes and for operating the fastenings of the carriage doors, and also for working punkahs, and for exhausting the interior of the carriages for the purpose of assisting cooling appliances.

No. 758.—Mr. William Bull, Civil Engineer of Lucknow, for facilitating the sinking of wells through clay or any other hard stratum.

No. 759.—Mr. William Aitchison, Manager, Daloo Tea Gardens, Cachar, for withering tea leaf.

No. 762.—Mr. William Mort, of No. 155, Fenchurch Street, in the City of London, England, for improvements in cooling and freezing machines.

No. 763.—Mr. Seth Wyle Wilson, of Philadelphia, Pennsylvania, United States of America, for improvements in roller-journal boxes.

No. 764.—Mr. Seth Wyle Wilson, of Philadelphia, Pennsylvania, United States of America, for improvements in wheels and in parts connected therewith for railway carriages or vehicles.

No. 768.—Mr. L. W. Ossenkop, of Hanover, now a resident of Calcutta, for the rapid growth of trees, shrubs, and plants by means of twigs.

The 8th April 1874.

No. 125.—The Hon'ble Sir William Muir, K. C. S. I., has obtained permission from His Excellency the Viceroy and Governor General to resign from this evening the office of Lieutenant Governor of the North-Western Provinces. His Excellency the Governor General is pleased to direct, as a mark of respect due to the character and services of Sir W. Muir, that all the honors and distinctions to which he is now entitled as Lieutenant Governor of the North-Western Provinces shall be continued to him until the period of his embarkation for Europe.

No. 126.—The Hon'ble Sir George Campbell, K. C. S. I., has obtained permission from His Excellency the Viceroy and Governor General to resign from this evening the office of Lieutenant Governor of Bengal. His Excellency the Governor General is pleased to direct, as a mark of respect due to the character and services of Sir G. Campbell, that all the honors and distinctions to which he is now entitled as Lieutenant Governor of Bengal shall be continued to him until the period of his embarkation for Europe.

No. 127.—Under the authority conveyed by the 29th Section of the Act 21 and 22, Vic. Cap. CVI, His Excellency the Viceroy and Governor General of India is pleased to appoint, subject to the approbation of Her Majesty, the Hon'ble Sir John Strachey, K. C. S. I., of the Bengal Civil Service, to be Lieutenant Governor of the North-Western Provinces of the Presidency of Fort William in Bengal.

No. 128.—Under the authority conveyed by the 29th Section of the Act 21 and 22, Vic. Cap. CVI, His Excellency the Viceroy and Governor General of India is pleased to appoint, subject to the approbation of Her Majesty, the Hon'ble Sir Richard Temple, K. C. S. I., of the Bengal Civil Service, to be Lieutenant Governor of the Bengal Division of the Presidency of Fort William.

No. 129.—A vacancy having occurred in the Office of an Ordinary Member of the Council of the Governor General by the appointment of the Hon'ble Sir R. Temple, K. C. S. I., to the Lieutenant Governorship of the Bengal Division of the Presidency of Fort William, and no person provisionally appointed to succeed being present, on the spot, His Excellency the Viceroy and Governor General of India in Council has been pleased, under the provisions of the Act 24 and 25 Vic., Cap. 67, Section 27, to appoint the Hon'ble John Forbes David Inglis, C. S. I., of the Bengal Civil Service, to be a temporary Member of the Council of the Governor General of India.

The 9th April 1874.

No. 141.—The Hon'ble Sir Richard Temple, K. C. S. I., having been appointed by His Excellency the Viceroy and Governor General of India, subject to the approbation of Her Majesty, to be Lieutenant Governor of the Bengal Division of the Presidency of Fort William, has this day assumed charge of the office under the usual salute.

No. 142.—The Hon'ble John Forbes David Inglis, C. S. I., of the Bengal Civil Service, having been appointed by His Excellency the Viceroy and Governor General of India in Council to be a

temporary Member of the Council of the Governor General of India, has this day assumed charge of the office under the usual salute.

No. 135.—The Governor General in Council has been pleased to permit Captain J. Hotham, of the Madras Staff Corps, to resign the appointment of Officiating Assistant Superintendent of Police in British Burma. Captain Hotham's services are placed at the disposal of the Military Department.

No. 138.—The services of Surgeon Alexander Porter, in charge of the Station and Jail of Akola, are placed at the disposal of the Government of Madras from the date on which he may be relieved by Surgeon J. A. Laing.

The 10th April 1874.

No. 146.—The Honourable Romesh Chunder Mitter, B. L., took his seat as Officiating Judge of the High Court of Judicature at Fort William in Bengal on the forenoon of the 30th ultimo.

JUDICIAL.

The 8th April 1874.

No. 498.—Under Section 9 of Act XXII of 1864, the Governor General of India in Council is pleased to invest Captain and Brevet Major W. H. Newport, Cantonment Magistrate, Asirgarh, in the Central Provinces, with the powers of a Judge of a Court of Small Causes in suits for an amount not exceeding Rs. 50 in value.

EDUCATION.

The 9th April 1874.

No. 149.—The services of Mr. J. Kibble, M. A., Inspector of Schools in the Central Provinces, are placed at the disposal of the Government of the North-Western Provinces.

MEDICAL.

The 9th April 1874.

No. 174.—The services of Surgeon Major J. M. Coates, M. D., in joint medical charge of Simla, are placed at the disposal of the Government of Bengal.

A. C. LYALL,

Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—FORESTS.

Fort William, the 10th April 1874.

No. 386.—The services of Mr. A. L. Home, Deputy Conservator of Forests, are replaced at the disposal of the Government of Bengal, with effect from the 7th instant.

No. 388.—Mr. D. Brandis, Ph. D., Inspector General of Forests, returned from the leave of absence granted to him in Public Works Department Notification No. 11 F, dated the 11th February 1871, and received charge of his office from Mr. B. H. Baden-Powell, C. S., on the forenoon of the 9th instant.

The services of Mr. Powell are replaced at the disposal of the Government of the Punjab.

A. O. HUME,

Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—GENERAL.

Fort William, the 10th April 1874.

No. 775 G.—With reference to Notification No. 731G of the 2nd instant, Mr. H. LePoer Wynne, B. C. S., assumed charge of the Office of Secretary to the Government of India, in the Foreign Department, on the afternoon of the 6th idem.

P. D. HENDERSON,
Under Secy. to the Govt. of India.

No. 779 G.—Major C. Grant, 1st Assistant to the Political Resident in the Persian Gulf, is granted subsidiary leave for thirty days, in anticipation of his application for furlough to Europe being granted.

H. LEPOER WYNNE,
Offg. Secretary to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS.

Fort William, the 9th April 1874.

No. 2313.—Mr. G. H. R. Hart is appointed an Assistant to the Accountant General, Central Provinces.

The 10th April 1874.

No. 2350.—Mr. C. J. O. Mayne, Assistant to the Accountant General, Punjab, is allowed privilege leave for thirteen days from the 27th instant.

MINT AND CURRENCY.

The 10th April 1874.

No. 2348.—Statement of the amount of Government Currency Notes in circulation, of the amount of Coin and Bullion Reserve, and Government Securities held by the Department of Issue of Paper Currency:—

DATE.	Circles of Issue.	Balance of Issue Account.	Retired by other Offices of Issue.	Currency Notes in Circulation.	Silver Coin Reserve.		Silver Bullion Reserve.		Gold Bullion Reserve.		Reserve in Government Securities.	Total Reserve.
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
31st March 1874	Calcutta	4,88,88,235	6,81,440	4,82,06,795	51,02,445	60,03,488	72,495	2,62,74,402	3,74,52,330			
Ditto	Madras	1,03,91,390	18,19,790	85,71,600	41,13,201	1	...	58,28,463	99,41,665			
Ditto	Bombay	2,41,13,120	23,51,810	2,17,61,310	60,53,638	65,71,593	...	1,21,86,209	2,48,10,440			
Ditto	Allahabad	64,66,980	21,91,370	42,75,610	33,47,839	...	...	46,03,291	79,51,130		
Ditto	Lahore	57,38,165	17,56,710	39,81,455	14,96,383	...	...	32,00,037	46,96,420		
Ditto	Calicut	23,46,170	3,97,555	19,48,615	11,91,826	...	...	10,00,059	21,91,885		
Ditto	Coconada	8,61,920	80,425	7,81,465	3,61,736	...	...	4,00,059	7,61,796		
Ditto	Nagpore	18,49,570	7,32,075	11,17,495	2,33,783	...	...	12,47,902	14,81,665		
Ditto	Kurrachee	23,98,480	11,31,425	12,67,055	3,68,384	...	...	20,00,106	23,68,490		
Ditto	Akola	8,44,470	2,58,290	5,86,180	6,41,270	...	...	2,00,000	8,41,270		
	TOTAL	10,38,98,500	1,14,00,890	9,24,97,610	2,29,10,505	1,25,75,082	72,495	5,69,39,528	9,24,97,610			

SEPARATE REVENUE.—POST OFFICE.

The 10th April 1874.

No. 2284.—Mr. E. R. Douglas, Officiating Deputy Director General of the Post Office of India, is allowed privilege leave for one month.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 4th April 1874.

No. 342 of 1874.—His Excellency the Governor General in Council is pleased under the authority of the Right Hon'ble the Secretary of State for India to notify the following changes in the classification, designation and staff salaries of the several Ordnance Manufacturing Agencies in India:—

In the Bengal Presidency, the Harness and Saddlery Depôt at Cawnpore and the Small Arm and Ammunition Factory at Dum-Dum will be formed into separate manufacturing agencies, and the officers in charge will no longer be borne on the graded list of the Ordnance Department.

These agencies will be styled factories, *viz.*,—The Foundry and Shell Factory at Cossipore; The Gun Carriage Factory at Futtehgurh; The Gunpowder Factory at Ishapore; The Harness and Saddlery Factory at Cawnpore; The Small Arms Ammunition Factory at Dum-Dum:

and the officers in charge will be designated Superintendents.

To three out of the five factories a staff salary of Rs. 750, and to the remaining two of Rs. 600 per mensem will be assigned, in addition, as at present, to the regimental pay and allowances of rank, the salaries being assigned according to seniority of appointments.

In the Presidencies of Fort St. George and Bombay, the Manufacturing Agencies will also be styled Factories and the officers in charge designated Superintendents as in Bengal, with a staff salary of Rs. 600 per mensem, in addition to regimental pay and allowances of rank.

In the Bombay Presidency the Small Arms Ammunition Factory at Kirkee will be formed into a separate agency, and the officer in charge will cease to be borne on the graded list of the Department.

With a view to providing a reserve of officers who have been trained to a practical knowledge of the working of the various manufacturing establishments, and who will thus be qualified to take charge of them, if at any time temporarily vacant, five young officers of Royal Artillery will be appointed under the designation of "Assistant Superintendents" to be attached to factories in the three presidencies, the term of appointment being for three years. The staff salary will be Rs. 150 per mensem for the first year and Rs. 200 for the succeeding years, should they be favorably reported upon and pass such tests as may be laid down.

These officers are not to be considered available for executive employment in the Department and will ordinarily rejoin their batteries at the expiration of their tour of staff service.

Three of these assistants will for the present be allotted to Bengal and one to each of the Presidencies of Fort St. George and Bombay.

The staff salaries of the Deputy Inspectors General will be in Bengal Rs. 800, and in the Madras and Bombay Presidencies Rs. 600 per mensem, in addition, as at present, to regimental pay and allowances the officers of the other grades receiving the same staff salaries as at present.

For the future and pending further orders the regular establishment of the several Ordnance Departments will be as follows:—

	BENGAL.	MADRAS.	BOMBAY.
Inspector General	... 1	1	1
Deputy Inspector General	1	1	1
Commissaries, 1st Class	3	2	2
" 2nd "	2	2	2
" 3rd "	3	3	3
TOTAL	10	9	9

The Assistant to the Inspector General of Ordnance in Bengal, is not included in the above scale and will as heretofore, be extra to the establishment and borne as a supernumerary on the grade to which he may belong, in order to regulate his departmental standing.

No. 343 of 1874.—With reference to G. G. O. No. 342 of this date, Major J. Stewart and Major A. Walker, Commissaries of Ordnance, 1st Class, are appointed to be Superintendents of "the Harness and Saddlery Factory" and of the "Small Arm Ammunition Factory," respectively. The names of these Officers will be removed from the graded list of Commissaries in Bengal.

Captain R. Bazett and Lieutenants S. Murray and A. F. Fletcher, of the Royal Artillery, are appointed to be "Assistant Superintendents of Factories" in Bengal.

No. 344 of 1874.—His Excellency the Governor General in Council is pleased to make the following appointments:—

Ordnance Commissariat Department.

Major T. Nicholl, Royal Artillery, Commissary of Ordnance, 1st Class (on furlough), to be

Superintendent of the Foundry and Shell Factory at Cossipore, *vice* Colonel H. H. Maxwell, c. b., whose tenure of appointment has expired.

Major D. J. Welsh, Royal Artillery, Commissary of Ordnance, 1st Class, Assistant to the Inspector General of Ordnance and Magazines, to officiate as Superintendent of the Foundry and Shell Factory during the absence on furlough to Europe of Major T. Nicholl, or until further orders.

Captain R. F. Lewis, Commissary of Ordnance, 3rd Class, and Officiating Assistant to the Inspector General of Ordnance and Magazines, to be Assistant to the Inspector General of Ordnance and Magazines, *vice* ^{him} Major Welsh, who is permitted, at his own request, to revert to the effective list of his grade.

No. 345 of 1874.—With reference to the foregoing General Orders, His Excellency the Governor General in Council is pleased to make the following alterations and promotions in the Ordnance Commissariat Department, Bengal, to complete the Establishment:—

Ordnance Commissariat Department.

Major C. Hunter, Commissary of Ordnance, 2nd Class, and Officiating 1st Class, to be Commissary of Ordnance, 1st Class, *vice* Major T. Nicholl.

Major F. V. Eyre, Commissary of Ordnance, 2nd Class, to be Commissary of Ordnance, 1st Class, *vice* Major J. Stewart.

Captain C. Cowie, Commissary of Ordnance, 3rd Class, and Officiating 2nd Class, to be Commissary of Ordnance, 2nd Class, *vice* Major Eyre.

Captain S. Cargill, Royal Artillery, to be Commissary of Ordnance, 3rd Class, *vice* Captain Cowie.

Captain G. Lamb, Commissary of Ordnance, 2nd Class, to officiate as Commissary of Ordnance, 1st Class, during the period Major Welsh is employed in the Cossipore Factory.

Captain J. A. S. Colquhoun, Commissary of Ordnance, 3rd Class, to officiate as Commissary of Ordnance, 2nd Class, *vice* Captain Lamb, Officiating in the 1st Class.

Captain R. Bazett, and Lieutenant S. Murray, Assistant Superintendents of Factories, will as a special case continue to officiate temporarily as Commissaries of Ordnance, 3rd Class, *vice* Captain Colquhoun and Captain S. Cargill (on leave) but will join the Factories to which they may be attached on being relieved of their present duties.

No. 346 of 1874.—The under-mentioned officers have been permitted to proceed to Europe on furlough on private affairs:—

Lieutenant Colonel (Brevet Colonel) John ^{Louis} Nation, of the Bengal Staff Corps, Commandant 35th (the Mynpoorie) Regiment of Native Infantry,—for 2 years under Rules IX and XV of the Regulations of 1868.

Captain Arthur Willoughby Crewe-Read, of the Bengal Staff Corps, Wing Officer, 5th Punjab Infantry, Punjab Frontier Force,—for 2 years under Rules IX and XV of the Regulations of 1868.

No. 347 of 1874.—Deputy Surgeon General J. F. Beatson, M. B., of the Medical Department, having elected to reside in England, is permitted to proceed thither under the provisions of G. G. O. No. 1089 of 1872, embarking after the 19th April 1874.

No. 348 of 1874.—His Excellency the Governor General in Council is pleased to make the following temporary appointment in the Department of Military Accounts:—

Colonel W. C. Clarke, Madras Staff Corps, to officiate as Paymaster, Presidency Circle, Madras, during the absence on furlough to Europe of Colonel A. R. Fraser, or until further orders.

The 7th April 1874.

No. 349 of 1874.—With reference to Clause 2, paragraph 2 of the despatch published in G. G. O. No. 540 of the 22nd May 1860, and under instructions from the Right Hon'ble the Secretary of State for India, it is hereby notified that the furlough for one year on medical certificate admissible to well conducted and deserving Non-Commissioned Officers on the unattached list, will be susceptible of extension on medical certificate for a further term of a year, if they are certified to be men of good character and efficient in the Department to which they are attached.

No. 350 of 1874.—With reference to paragraph 2 of G. G. O. No. 75, dated the 25th January 1872, Captain A. D. Strettell, of the Bengal Staff Corps, promoted to the rank of Captain in G. G. O. No. 222 of 1874, is permitted to retain the appointment of Quarter Master of the 2nd Punjab Infantry, Punjab Frontier Force, with effect from the 4th March 1874.

No. 351 of 1874.—Her Majesty has been pleased to appoint the under-mentioned gentleman to be a Surgeon in Her Majesty's Indian Military Forces at the Presidency of Bengal. He is accordingly admitted into the service:—

Medical Department.

Surgeon Alfred John Wall, M. B.,—date of arrival at Bombay, 2nd March 1874.

No. 352 of 1874.—The under-mentioned officer is permitted to proceed to Europe on furlough on private affairs:—

Colonel Frederic Dayot Atkinson, of the Bengal Staff Corps,—for 2 years under the Regulations of 1868.

No. 353 of 1874.—The under-mentioned men of the Hyderabad Contingent, having been declared unfit for further service, are transferred to the Pension Establishment from the 1st April 1874, and granted the stipends specified opposite their respective names:—

No.	Rank and Names.	Amount of stipend.	Where permitted to reside and draw stipend.
1	No. 3 BATTERY.	Rs. A. P.	
1	Havildar ... Muthra Sing	6 3 2	Cawnpore.
1	Naigae ... Sobahram	5 6 0	Do.
1	Gunner ... Sunthjee	3 11 6	With No. 3 Battery H. C.
2	Do. ... Shaik Madar	3 11 6	Do.
40	No. 4 BATTERY.		
40	Gunner ... Seobux	3 11 6	Allahabad.

No.	Rank and Names.	Amount of stipend.	Where permitted to reside and draw stipend.
536	Duffadar ... Zoorawur Khan	6 0 0	Delhi.
72	Trumpeter Gool Mahomed	4 0 0	With 3rd Cavalry, H. C.
171	Trooper ... Davie Sing	3 8 0	Aurungabad.
255	Do. ... Izzuth Khan	*5 0 0	Bolarum.
270	Do. ... Meer Ushmut Ally	3 8 0	Cawnpore.
266	Do. ... Innayet Khan	3 8 0	Aurungabad.
365	Do. ... Fyzoolah Khan	3 8 0	Shajehanpoor.
418	Do. ... Chejjo Khan	*5 0 0	With 3rd Cavalry, H. C.
9	Subadar ... Shaik Rajay	40 0 0*	With 4th Infantry, Hyd. Contgt.
35	Do. ... Mahomed Saib	20 10 7	Hingolee.
65	Subadar as Roopnarain Jemadar	12 6 4	Azimgur, Oudh.
15	Jemadar ... Shaik Emam	20 0 0*	Hingolee.
79	Do. ... Peerajee	12 6 4	Do.
58	Do. ... Daibee	12 6 4	Cawnpore.
94	Do. ... Atheebul Sing	12 6 4	Hingolee.
51	Havildar ... Assunnah	6 0 0	Do.
122	Do. ... Shaik Ally	6 0 0	Ellichpur.
148	Do. ... Lutchmon	6 0 0	Bolarum.
235	Do. ... Rajunnah	6 0 0	With 4th Infantry, H. C.
289	Do. ... Fuckeरay	6 0 0	Cawnpore.
347	Do. ... Lutchmiah	6 0 0	Aurungabad.
98	Bass Drumr. Ramjee	4 15 4	With 4th Infantry, H. C.
267	Drummer ... Yelloo	4 2 2	Bolarum.
6	Private ... Seevahjee	5 0 0*	With 4th Infantry, H. C.
8	Do. ... Kalliah	5 0 0*	Aurungabad.
21	Do. ... Lutchmon	5 0 0*	With 4th Infantry, H. C.
26	Do. ... Mahomed Saib	5 0 0*	Do.
52	Do. ... Yelloo	3 4 11	Do.
56	Do. ... Nasurhomd	3 4 11	Hingolee.
62	Do. ... Humunthoo	3 4 11	With 4th Infantry, H. C.
68	Do. ... Salar Bux	3 4 11	Hingolee.
77	Do. ... Shaik Mohdeen	3 4 11	Aurungabad.
97	Do. ... Shaik Nunnay	3 4 11	Do.
121	Do. ... Enikiah	3 4 11	Bolarum.
129	Do. ... Abdoolcadur	3 4 11	Do.
134	Do. ... Shaik Davood	3 4 11	Hingolee.
146	Do. ... Nunnay Saib	3 4 11	Bolarum.
203	Do. ... Lutchmiah	3 4 11	Hingolee.
212	Do. ... Hybuthee	3 4 11	Bolarum.
225	Do. ... Fazulhomd	3 4 11	Do.
227	Do. ... Dursuth	3 4 11	Aurungabad.
228	Do. ... Alluif-Khan	3 4 11	With 4th Infantry, H. C.
242	Do. ... Shaik Rhymon	3 4 11	Hingolee.
285	Do. ... Sookoor Ahmed	3 4 11	Do.
303	Do. ... Bahioo	3 4 11	Do.
359	Do. ... Lutchmiah	3 4 11	Bolarum.
390	Do. ... Lutcheeram	3 4 11	Nassik.
130	Havildar ... Gunsham Sing	6 0 0	Aurungabad.
167	Do. ... Heeralall Misser	6 0 0	Cawnpore.
250	Naigae ... Shaik Rajay	4 15 4	Aurungabad.
142	Private ... Macoco	3 4 11	Cawnpore.
143	Do. ... Soobbah	3 4 11	With 5th Infantry, H. C.
171	Do. ... Mawkhun	3 4 11	Aurungabad.
181	Do. ... Bucktawur	3 4 11	Allahabad.
209	Do. ... Seetul Sing	3 4 11	Do.
227	Do. ... Salkiram Sookool	3 4 11	Do.
236	Do. ... Rampersaud	3 4 11	Fyzabad.
247	Do. ... Bunkut	3 4 11	Aurungabad.
262	Naigae ... Bhawany Sing	4 15 4	Ellichpur.
115	Private ... Emom Khan	3 4 11	With 5th Infantry, H. C.
214	Do. ... Nursoo	3 4 11	Goolburgah.
1	Havildar ... Rhymon Khan	6 0 0	Ellichpur.
2	Do. ... Poorun	6 0 0	Allahabad.
3	Do. ... Ghoolab Sing	6 0 0	Cawnpore.
1	Naigae ... Punchun	4 15 4	Lucknow.
2	Do. ... Lalliah Dichti	4 15 4	Cawnpore.
1	Private ... Gunase Panday	3 4 11	Allahabad.
2	Do. ... Bindia Persaud	3 4 11	Do.
3	Do. ... Nirahoo	3 4 11	Fyzabad.
4	Do. ... Shaik Jummaul	3 4 11	Ellichpur.
5	Do. ... Bholah	3 4 11	Allahabad.
6	Do. ... Dulal Khan	3 4 11	With 3rd Infantry, H. C.
7	Do. ... Bundeedun Misser	3 4 11	Cawnpore.
8	Do. ... Kalkapersad Agun-hoothree.	3 4 11	Do.
9	Do. ... Deendial Panday	3 4 11	Do.
10	Do. ... Syfoolla Khan	3 4 11	Hingolee.
11	Do. ... Gyadeen	3 4 11	Lucknow.
12	Do. ... Randoss	3 4 11	Akolah.
14	Do. ... Lutchmonjee	3 4 11	With 6th Infantry, H. C.
15	Do. ... Ramjee	3 4 11	Aurungabad.
16	Do. ... Shaik Abdoolah	3 4 11	Ellichpur.
17	Do. ... Shaik Bundagee	3 4 11	Hingolee.
18	Do. ... Shaik Fyzodeen	3 4 11	Do.
19	Do. ... Cassim Khan	3 4 11	Jaulnah.
20	Do. ... Peer Mahomed	3 4 11	Ellichpur.
21	Do. ... Shaik Dawood	3 4 11	With 6th Infantry, H. C.
22	Do. ... Jham Sing	3 4 11	Hingolee.
23	Do. ... Shaik Mooltanee	3 4 11	Ellichpur.
24	Do. ... Shaik Enam	3 4 11	Lingsoogor.
25	Do. ... Hurpursad Tewarry	3 4 11	Cawnpore.
27	Do. ... Hussain Khan	3 4 11	Ellichpur.
28	Do. ... Syud Dawul	3 4 11	Do.
29	Do. ... Kaisoo	3 4 11	Aurungabad.
30	Do. ... John Miguel	3 4 11	With 6th Infantry, H. C.
1	Lascar ... Balloo	2 14 4	Hingolee.

* Superior pension after 40 years' service with good character.

No. 354 of 1874.—The undermentioned Officer has been allowed furlough to Europe on medical certificate:—

Captain Thomas John Baynes of the Bengal Staff Corps, Assistant Commissioner, 3rd Grade, British Burmah, for 2 years, under Rule XIV of the Regulations of 1868, with effect from the 27th March 1874, the date of his departure from Bombay per *Jumna*.

The 8th April 1874.

No. 355 of 1874.—With reference to the Notification in the Foreign Department, No. 43 M., dated 2nd April 1874, the services of Lieutenant Colonel F. L. Mackeson, Bombay Staff Corps, are replaced at the disposal of the Government of Bombay.

No. 356 of 1874.—The undermentioned Officers of the Staff Corps having completed five years' service as substantive Lieutenant Colonel, are promoted to the rank of Colonel by Brevet, from the date specified, under the operation of the Royal Warrant, dated 16th January 1861, Clause 2, subject to Her Majesty's approval:—

Lieutenant Colonel William Anthony Gib, Madras Staff Corps,—4th April 1874.

Lieutenant Colonel William Thomas Treke Farewell, Madras Staff Corps,—4th April 1874.

No. 357 of 1874.—The undermentioned Officers of the Bengal Staff Corps, having completed 20 years' service, are promoted to the rank of Major, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain (Brevet Major) Frederick Macdonald Birch,—4th April 1874.

Captain John Withers McQueen,—4th April 1874.

Captain George Henry Welland Hoggan,—4th April 1874.

Captain Wynyard Battye,—4th April 1874.

Captain Charles Metcalfe Bushby,—4th April 1874.

No. 358 of 1874.—The following promotion by Brevet is made from the date specified, under the operation of G. G. O. No. 632 of the 4th August 1864, paragraph 69, subject to Her Majesty's approval:—

BREVET—*To be Major.*

Captain George Ward Chicheley Plowden, Bengal Staff Corps,—4th April 1874.

No. 359 of 1874.—His Excellency the Governor General in Council is pleased to make the following appointments:—

PUNJAB FRONTIER FORCE.

3rd Punjab Cavalry.

Captain R. B. Lockwood, 1st Squadron Subaltern, to officiate as 2nd Squadron Officer during the absence on furlough to Europe of Captain W. C. Anderson, or until further orders.

Lieutenant C. C. Egerton, 2nd Squadron Subaltern, 4th Punjab Cavalry, and Officiating 3rd Squadron Officer, 3rd Punjab Cavalry, to officiate as Adjutant in addition to his duties as 3rd Squadron Officer, during the absence on furlough to Europe of Captain J. D. Macpherson, or until further orders.

2nd Punjab Infantry.

Captain A. H. Turner, Adjutant, to officiate as 2nd in Command and Wing Officer, during the period Major J. J. Boswell may officiate as Commandant, or until further orders.

Captain A. D. Strettell, Quartermaster, to officiate as Adjutant, *vice* Captain A. H. Turner Lieutenant J. D. M. Lewes, 1st Wing Subaltern, to officiate as Quartermaster in addition to his other duties, *vice* Captain A. D. Strettell.

No. 360 of 1874.—Second Class Apothecary John Doherty, of the Subordinate Medical Department, is dismissed from the service.

No. 361 of 1874.—Second Class Assistant Apothecary Michael Doyle, of the Subordinate Medical Department, is dismissed from the service.

No. 362 of 1874.—The following extracts from the *London Gazette* of the 27th February and 10th March 1874, pages 887, 1594 and 1595, are published for general information:—

London Gazette of the 27th February 1874,
page 887.

INDIA OFFICE,
25th February 1874.

The Queen has been graciously pleased to nominate and appoint Colonel Henry Hopkinson, Bengal Staff Corps, late Commissioner of Assam and Agent to Governor General of India on the North-East Frontier, to be a Companion of the Most Exalted Order of the Star of India.

London Gazette of the 10th March 1874,
page 1594.

WAR OFFICE,
10th March 1874.

The following promotions to take place consequent on the death, on 19th February 1874, of Lieutenant General Sir Sydney John Cotton, G. C. B., Colonel of the 10th Foot, and Governor of Chelsea Hospital.

* * * *

Major General Edward Darvall, Bengal Staff Corps, to be Lieutenant General,—dated 20th February 1874.

* * * *

The undermentioned officers having completed the qualifying service to be Colonels:—

Lieutenant Colonel William Abercrombie Dick, Bombay Staff Corps,—dated 10th June 1873.

Lieutenant Colonel Herbert Henderson James, Bombay Staff Corps,—dated 13th September 1873.

Lieutenant Colonel John Tisdall Annesley, Bombay Staff Corps (since deceased),—dated 15th October 1873.

Lieutenant Colonel Walter Rathborne Lambert, Bombay Staff Corps,—dated 9th December 1873.

Lieutenant Colonel John Frederick Lester, Bombay Staff Corps,—dated 9th December 1873.

Lieutenant Colonel Henry Newdick Miller, Bombay Staff Corps,—dated 9th December 1873.

Lieutenant Colonel Evelyn Waddington, Bombay Staff Corps,—dated 9th December 1873.

Lieutenant Colonel Alexander Mackay Mackenzie, Bengal Staff Corps,—dated 9th December 1873.

Lieutenant Colonel Charles Irvine, Bengal Staff Corps,—dated 9th December 1873.

Lieutenant Colonel Henry King, Bengal Staff Corps,—dated 10th December 1873.

Lieutenant Colonel Henry Hilhouse Firth, Madras Staff Corps,—dated 10th December 1873.

Lieutenant Colonel Alfred Becher, Bombay Staff Corps,—dated 22nd December 1873.

London Gazette of the 10th March 1874, page 1595.

INDIA OFFICE,
9th March 1874.

Her Majesty has been pleased to approve of the following admissions to the Staff Corps made by the Governments in India:—

BENGAL STAFF CORPS.

To be Lieutenant.

Lieutenant Charles Edgeworth Gubbins, 106th Regiment,—dated 28th October 1871.

No. 363 of 1874.—The undermentioned native medical pupils, admitted into the service by G. G. O. No. 916, dated the 20th October 1871, are struck off the list of Medical Subordinates from the dates specified:—

Aftab Oodeen, No. 216,—from 15th November 1873.

Peary Mohun Sein, No. 237,—from 25th September 1873.

Obhoy Chunder Doss, No. 238,—from 25th September 1873.

No. 364 of 1874.—Native Medical Pupil Ram Ditta, No. 490, attached to the Mooltan Dispensary, admitted by G. G. O. No. 1054, dated the 3rd October 1873, is permitted to resign the service.

No. 365 of 1874.—His Excellency the Governor General of India has been pleased to appoint Captain G. L. M'L. Farmer, of the 60th Rifles, Aide-de-Camp to the Hon'ble the Lieutenant Governor, Bengal, to be an Aide-de-Camp on His Excellency's Personal Staff, *vice* Captain C. L. C. deRobeck, permitted to resign his appointment with effect from the 9th April 1874.

The 9th April 1874.

No. 366 of 1874.—With reference to the Notification issued by the Home Department, No. 111, dated the 2nd April 1874, the services of Captain T. W. Sandes, of the Madras Staff Corps, Assistant Commissioner in Oudh, are replaced at the disposal of the Government of Fort St. George.

No. 367 of 1874.—Native Medical Pupil Baroda Prasad Chuckerbati, No. 637, passed the prescribed

English qualification examination on the 7th March 1874, according to the test laid down in G. G. O. No. 945 of the 7th October 1868.

No. 368 of 1874.—The undermentioned Hospital Assistants passed their English qualification examination, according to the test laid down in G. G. O. No. 945 of the 7th October 1868, on the dates specified against their names:—

Names.	Date of rank.	Date of passing the examination in English according to the new test.
<i>1st Class Hospital Assistant.</i> Bhodee ...	Mar. 14, 1843	Mar. 10, 1874.
<i>3rd Class Hospital Assistant.</i> Mahmood Khan ...	Apl. 21, 1870	Mar. 11, 1874.

No. 369 of 1874.—The undermentioned Officers have reported their departure for Europe on the dates specified:—

Colonel E. D. Watson, of Infantry, G. G. O. No. 102 of 1874,—*Hindostan*, 30th March 1874, from Bombay.

Lieutenant Colonel (Brevet Colonel) J. M. Earle, of Infantry, G. G. O. No. 1294 of 1873,—*Coromandel*, 24th March 1874, from Bombay.

Major A. E. Campbell, of the Bengal Staff Corps, G. G. O. No. 141 of 1874,—*Australia*, 27th February 1874, from Calcutta.

Major J. M. Stewart, of the late 35th Regiment of Native Infantry, G. G. O. No. 123 of 1874,—*Coromandel*, 24th March 1874, from Bombay.

Captain (Brevet Major) R. Beadon, of the late 4th European Light Cavalry, G. G. O. No. 255 of 1874,—*Hindostan*, 30th March 1874, from Bombay.

No. 370 of 1874.—The following order issued by the Government of Bombay is confirmed:—

No. 220, dated 27th March 1874.—Granting furlough to Europe on medical certificate to the undermentioned officer:—

Surgeon Major Frederic Carter, of the Medical Department, in medical charge, 1st Goorkha Regiment (Light) Infantry,—for 18 months, under the Regulations of 1854.

The 10th April 1874.

No. 371 of 1874.—His Excellency the Governor General of India has been pleased to appoint Ressaldar Major Khanan Khan, of the Corps of Guides, to be Aide-de-Camp on His Excellency's Personal Staff, *vice* Subadar Major Sewbuccus Awusty, "Sirdar Bahadoor," deceased.

No. 372 of 1874.—The undermentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Captain John Butler, of the Bengal Staff Corps, Assistant Commissioner, 1st Grade, Officiating Political Agent, Naga Hills, Assam,—for six months, under Rule IX of the Regulations of 1868.

No. 373 of 1874.—His Excellency the Governor General in Council is pleased to make the following appointments:—

Quartermaster General's Department.

Captain L. A. Gregson, Assistant Quartermaster General, to act as Officiating 1st Assistant Quartermaster General, with effect from 17th March 1874 (Lieutenant Colonel MacGregor having been appointed Officiating 1st Assistant Quartermaster General on that date, *vide* G. G. O. No. 238 of 1874.)

Captain H. Collett, Deputy Assistant Quartermaster General, to officiate as Assistant Quartermaster General up to 16th March 1874, when he was appointed Officiating Assistant Quartermaster General, under the operation of G. G. O. No. 238 of 1874.

Captain H. B. Hanna, Deputy Assistant Quartermaster General, to officiate as Assistant Quartermaster General from the 17th March 1874, *vice* Captain Collett.

Lieutenant C. Roberts, Her Majesty's 72nd Foot, to officiate as Deputy Assistant Quartermaster General.

Major H. A. Little, Deputy Assistant Quartermaster General, to officiate as Assistant Quartermaster General.

Captain E. D. Fisher, Her Majesty's 4th Hussars, to officiate as Deputy Assistant Quartermaster General.

During the absence, on special duty, of Lieutenant Colonel C. M. MacGregor, Assistant Quartermaster General, and Officiating 1st Assistant Quartermaster General, and with effect from the date on which he handed over the Office of the Quartermaster General's Department, Sirhind Division.

During the absence, on special duty, of Captain M. H. Heathcote, Assistant Quartermaster General, and with effect from the date on which he handed over the Office of the Quartermaster General's Department, Rawalpindie Division.

Captain M. H. Saward, Royal Artillery, to officiate as Deputy Assistant Quartermaster General.

During the absence, on special duty, of Captain R. H. Grant, Deputy Assistant Quartermaster General, and with effect from the date on which he handed over the Office of Quartermaster General's Department, Oudh Division.

Captain C. R. Pennington, Bengal Staff Corps, 2nd Squadron Officer, 13th Bengal Lancers, to officiate as Deputy Assistant Quartermaster General.

During the absence, on special duty, of Captain J. M. Trotter, Deputy Assistant Quartermaster General, and with effect from the date on which he handed over the Office of the Quartermaster General's Department, Lahore Division.

Captain G. Luck, Her Majesty's 15th Hussars to officiate as Deputy Assistant Quartermaster General, to complete the establishment.

No. 374 of 1874.—With reference to G. G. O. No. 96 of 1874, it is notified for general information that no change is intended to be made in the free rations issued in certain cases to the families of soldiers, which will consist, as at present, of bread, meat, fire-wood and groceries.

No. 375 of 1874.—Surgeon-Major N. C. Macnamara, of the Medical Department, Superintendent, Eye Infirmary, Calcutta, is allowed leave of absence from 1st to the 15th April 1874, preparatory to proceeding on furlough to Europe on private affairs.

No. 376 of 1874.—The services of Lieutenant L. T. Spens, of the 1st Battalion, 3rd Foot, are placed at the disposal of the Hon'ble the Lieutenant Governor, Bengal, for employment on His Honor's Personal Staff.

H. K. BURNE, Colonel,
Secretary to the Govt. of India.

MILITARY DEPARTMENT.

NOTIFICATION.

Calcutta, the 8th April 1874.

Statement of Deposits on account of Estates from 21st March to 9th April 1874.

On whose account.	Rank.	Corps.	Date of decease.	Testate or Intestate.	Total unclaimed amount deposited.	Amount paid in India.	Date to which claims will be received.
<i>H. M.'s Local Service,</i>							
Cyril Hugh S. Gambier, (a) ...	Lieutenant ...	Staff Corps. ...	6th Nov. 1873	Intestate	1,551 14 0	...	9th June 1874.
Henry Evans Quin, (b) ...	Lieut. Col. ...	Ditto ...	2nd " "	Ditto ...	847 13 9	...	...
Edward Humphrey Woodcock ...	Ditto ...	Ditto ...	12th Dec. "	Ditto ...	2,765 14 4	...	9th June 1874.

(a) Captain G. R. Gambier, n. a., Barrackpore, administering.

(b) Administrator General administering.

H. K. BURNE, Colonel,
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 7th April 1874.

No. 191.—Pundit Gopal Chunder is appointed to the Public Works Department as an Accountant, 4th Grade, on probation, and posted to the Neemuch (State) Railway.

No. 192.—Mr. H. J. R. DeSalis, Assistant Examiner of Guaranteed Railway Accounts, Calcutta, is granted one month's privilege leave, with effect from the 5th April 1874 or such date as he may avail himself of it.

No. 193.—Sergeant G. Maile, Overseer, 1st Grade, Mysore, is remanded to Military duty.

No. 194.—Sergeant R. B. Teeling, Supervisor, 1st Grade, Neemuch (State) Railway, is remanded to Military duty.

No. 195.—Mr. A. B. Thomson, Sub-Engineer, 1st Grade, Punjab Northern (State) Railway, is appointed to act as Assistant Locomotive Superintendent, and posted to the Tirhoot (State) Railway.

No. 196.—Lieutenant Colonel A. Davidson, R. E., Controller of Public Works Accounts, Bombay, is granted two months' privilege leave, with effect from the 15th April or any subsequent date on which he may avail himself of it.

Captain J. Grierson, B. S. C., Deputy Controller, Bombay, will officiate as Controller during the absence of Lieutenant Colonel Davidson.

No. 197.—Mr. B. Baxter, Assistant Engineer, 3rd Grade, Indus Valley (State) Railway, having passed the prescribed examination, is promoted to Assistant Engineer, 2nd Grade, with effect from the 24th December 1873.

No. 198.—Mr. R. F. Coppin is appointed to the Public Works Department as an Assistant Engineer, 3rd Grade, and posted to the Western Rajpootana Railway Survey.

No. 200.—The following Non-Commissioned Officers of Royal Engineers are appointed to the Public Works Department as Overseers, 1st Grade, and posted to the Bengal Irrigation Branch:—

Sergeant W. H. Mills and Corporal R. Porters.

No. 201.—The services of Captain H. S. Clive, R. E., Executive Engineer, 3rd Grade, Military Works Branch, are replaced at the disposal of the Military Department.

No. 202.—Mr. D'A. W. Jopp, Assistant Engineer, 2nd Grade, Military Works Branch, has been granted by the Secretary of State for India six months' leave on medical certificate, in extension of the leave granted him in Public Works Department Notification No. 353 of the 19th May 1873.

The 8th April 1874.

No. 203.—Sergeant W. Cousins, Supervisor, 2nd Grade, Central Provinces, is re-appointed to the Public Works Department as a Civilian in that Grade, with effect from the date of obtaining his discharge from the Army.

No. 204.—Captain H. W. Clarke, R. E., Executive Engineer, 3rd Grade, is transferred from British Burmah to the Indus Valley (State) Railway.

No. 205.—Mr. P. Russell, Overseer, 3rd Grade, Mysore, is dismissed, with effect from 11th January 1874.

Mr. S. J. Peters is appointed to the Public Works Department as an Overseer, 3rd Grade, on probation, and posted to Mysore.

No. 206.—The undermentioned Officers of Royal Engineers are appointed to the Public Works Department as Assistant Engineers, 2nd Grade, and posted to Bengal Provincial Establishment:—

Lieutenants C. F. Cooke and W. H. White.

No. 207.—Lieutenant W. T. Shone, R. E., is appointed to the Public Works Department as an Assistant Engineer, 2nd Grade, with effect from 1st January 1874, and posted temporarily to Punjab Irrigation Branch.

The 9th April 1874.

No. 208.—With reference to Public Works Department Notification No. 152 of 17th March 1874, Colonel P. P. L. O'Connell, R. E., assumed charge of the office of Chief Engineer and Joint Secretary to the Government of the Punjab from Colonel Crofton on the afternoon of the 20th March 1874.

The 10th April 1874.

No. 209.—Mr. F. Hutchinson, Assistant Controller, 1st Grade, attached to the Office of the Accountant General, Public Works Department, is appointed to the charge of the accounts of the Public Works Department in Assam.

No. 210.—Lieutenant E. E. Kenny, H. M.'s 56th Foot, and Probationer for the Staff Corps, is appointed to the Public Works Department as an Assistant Engineer, 2nd Grade, and posted to Mysore.

No. 211.—Mr. C. A. James, Accountant, 4th Grade, Bengal, is promoted to the 3rd Grade, and transferred to Assam.

Mr. E. A. Coello, Accountant, 4th Grade, is transferred from Assam to Bengal.

C. H. DICKENS, Colonel, R. A.,
Secretary to the Govt. of India.



The Gazette of India.

Published by Authority.

CALCUTTA, SATURDAY, APRIL 18, 1874.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.	PART IV.—Acts of the Governor General's Council assented to by the Governor General:— The Assam Chief Commissioner's Powers Act, 1874. The European Vagrancy Act, 1874.
PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers, Postal, Telegraph, and Commissariat Notices.	PART V.—Bills introduced in the Council of the Governor General for making Laws and Regulations, or published under Rule 22:— The Presidency Police Magistrates Bill, 1874.
PART III.—Advertisements and Notices by private Individuals and Corporations.	SUPPLEMENT NO. 16..

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Port William, the 11th April 1874.

No. 148.—Sir George Campbell, K. C. S. I., is permitted to resign the Bengal Civil Service, with effect from the 9th instant.

The 15th April 1874.

No. 153.—Captain T. H. B. Brooke, Assistant Commissioner, 2nd Class, and Officiating Cantonment Magistrate, Jabalpur, in the Central Provinces, is appointed to officiate as Superintendent of the School of Industry and Central Jail, Jabalpur, during the absence on leave of Colonel R. Ranken, or until further orders.

Captain T. W. Hogg, Assistant Commissioner, 3rd Class, and Officiating Assistant Commissioner, 2nd Class, is to officiate as Cantonment Magistrate at Jabalpur.

No. 155.—The Governor General in Council is pleased to appoint Lieutenant T. M. Jenkins, of the Madras Staff Corps, to officiate as Assistant Commissioner, 3rd Grade, in British Burma.

The 17th April 1874.

No. 160.—Mr. G. Graham, of the Covenanted Civil Service, has been granted by Her Majesty's Secretary of State an extension of leave for three months on medical certificate.

No. 163.—Mr. D. H. G. Maclean is appointed to officiate as Assistant District Superintendent of Police in the Central Provinces during the absence on leave of Mr. Chatterton, or until further orders.

No. 166.—Mr. A. R. Birks, B. A., C. S., Assistant Commissioner in Oudh, is appointed to officiate as an Assistant Commissioner of the 3rd Grade in British Burmah.

POLICE.

The 16th April 1874.

No. 119.—Under the provisions of Act V of 1861 and Act VII of 1869, the Governor General in Council is pleased to declare that the districts named in

Kámrúp. Khásí and Jaintiá Hills.
Darrang. Nága Hills.
Nowgong. Cachar.
Sibságar. Goálpárá.
Lakhimpur. Gáro Hills.

(Bengal Council) of 1869, the Governor General in Council is pleased to declare that the districts named in

the margin shall form one general Police District, and to appoint the Chief Commissioner of Assam to be the person who shall exercise the powers of an Inspector General of Police in that district.

ECCLESIASTICAL.

The 14th April 1874.

No. 120.—Baboo Jagat Chunder Das, B. L., is appointed a Registrar of Marriages, under Act III of 1872, in the district of Goalpara in Assam.

The 15th April 1874.

No. 122.—The Governor General in Council is pleased to appoint the Reverend A. H. Etty, M. A., a Junior Chaplain on the Bengal Establishment, to officiate as Chaplain of Rangoon Cantonment until further orders, with effect from the date of his arrival at Rangoon.

The 17th April 1874.

No. 128.—The Reverend M. E. Mills is appointed Chaplain of Nágpur.

JUDICIAL.

The 16th April 1874.

No. 522.—In exercise of the power conferred by Act VIII. of 1874, Section 2, the Governor General in Council is pleased to delegate to the Chief Commissioner of Assam, for the purpose of being exercised within the territories forming his Chief Commissionership, the following powers lately vested in or exercisable by the Lieutenant-Governor of Bengal, or the Board of Revenue for the Lower Provinces, namely,—

I.

Acts of the Governor General in Council.

- (a.)—The powers of a Local Government under Act XXII. of 1864 (Cantonments).
- (b.)—The powers of a Local Government under Act VII. of 1865 (Forests).
- (c.)—The powers given to a Local Government by Section 22, Act XXXI. of 1860 (Arms and Ammunition).
- (d.)—The powers of a Local Government under Sections 6 and 24, Act XX. of 1865 (Pleaders).
- (e.)—The powers of a Local Government under Sections 16, 18, 29, 35 and 37, Act VI. of 1871 (Civil Courts, Bengal).
- (f.)—The powers of the Board of Revenue under Act XXI. of 1856 (Excise).

Acts of the Lieutenant-Governor of Bengal in Council.

- (g.)—The powers of a Local Government under Sections 2 and 5, Act II. of 1867 (Gambling).
- (h.)—The powers of the Lieutenant-Governor under the following sections and clauses of Act VII. of 1873 (Labour Districts Emigration), namely, Section 4, Clauses 2, 10, 11, 12 and 13; Sections 37, 98, 104, 114 and 119.

II.

All powers which were vested in the Lieutenant-Governor of Bengal by the direct operation of any Act of the Governor General in Council, which also conferred the same powers on the Chief Commissioners of Oudh, the Central Provinces and British Burma.

No. 523.—The Governor General in Council is pleased, under Section 5 of Act XXII. of 1869, to make certain alterations in the Rules for the administration of civil and criminal justice and police in the Gáro Hills, promulgated under the orders of the Government of Bengal No. 1034, dated the 28th February 1870, and in the similar Rules for the Khásí and Jaintiá Hills and the Nága Hills, published in the *Calcutta Gazette* under Notifications dated respectively the 30th July 1872 and the 6th August 1872, and to re-publish the rules for general information :

Rules for administration of the Gáro Hills.

I.—GENERAL.

The administration of the tract of country known as the Gáro Hills, as defined in Section 4 of Act XXII. of 1869, is vested in the Chief Commissioner of Assam, the Deputy Commissioner or Assistant Commissioner, Gáro Hills, the Native lushkars, lukmas, and boneahs, or such other officer or officers as the Governor General in Council may see fit from time to time to appoint in that behalf, subject to the restrictions and rules hereinafter recorded.

II.—POLICE.

1. The police of the Gáro Hills shall consist of—

Regular police, subject to the provisions of Act V. of 1861. Village police, consisting of the lushkars, lukmas, boneahs, or other village authorities recognized as such by the Chief Commissioner.

2. The control of the police in the Gáro Hills is vested in the Deputy Commissioner, acting under the orders of the Chief Commissioner of Assam, or of such other officer as the Governor General in Council may from time to time appoint. Misconduct on the part of the regular police shall be punished in accordance with Act V. of 1861 and the Penal Code, or any special law which may be hereafter extended to the Gáro Hills. Misconduct on the part of the village police shall be punishable by fine which may extend to Rupees 500, also by imprisonment to the extent which would be awardable under the Penal Code for a like offence. Imprisonment may be awarded in lieu of fine, but only by the Deputy Commissioner or other officer duly authorized.

3. An appeal shall lie from all orders of the lushkars in police matters to the Deputy Commissioner, whose orders are final; but the Chief Commissioner may at any time call for the proceedings and modify or reverse any order of the Deputy Commissioner.

4. The ordinary rules of the Bengal police as regards discipline shall, as far as they are applicable, be observed by the regular police; but only such crime returns and registers as may be considered by the Chief Commissioner applicable shall be maintained. Returns in matters of account, or regarding clothing, arms, accoutrements, exchanges, or pensions, shall be made to the Inspector General of Police, Assam. But the regular police force, as regards discipline, promotion, quartering, and movements, shall be under the direction of the Deputy Commissioner, controlled by the Chief Commissioner.

5. The ordinary action of the regular police in the Gáro Hills is suspended as regards crime. They shall only act when, and so far as they may be required to do so by order of the Chief Commissioner, Deputy Commissioner, or other officer duly authorized, who may assign to the force any portion of the duties of police under Act V. of 1861 in any special locality.

6. The ordinary duties of the police in the Gáro Hills in respect of crime will be discharged by the lushkars and other village authorities. They shall arrest all criminals and maintain peace and order within their respective districts.

7. It shall be the duty of the lushkars and village police to report to the Deputy Commissioner all crimes, violent deaths, and serious accidents occurring in their districts, and all occurrences whether within or beyond their districts which may come to their knowledge likely to affect the public peace, at the earliest practicable moment, and to deliver up offenders as soon as may be to the officer authorized to try them.

8. The village police shall watch and report, or apprehend, and deliver up all vagrants or bad and suspicious characters found in their districts.

9. On the occurrence of any heinous crime* in his district, the village officer or officers shall at once, if possible, apprehend the offender, and in any case at once inform the lushkar, who, if the offender has not been apprehended, shall proceed without delay to the place where the crime occurred and enquire into the matter.

If a crime beyond the cognizance of the lushkar has been committed, he shall within eight† days report it to the Deputy Commissioner, or other duly authorized officer, whether the offender has been apprehended or not.

10. Lushkars and all other police officers may pursue with hue and cry an offender fleeing beyond their jurisdiction and arrest him; but ordinarily no lushkar or police officer shall attempt to arrest an

* Heinous Crimes—

Arson.	Murder.
Cattle-stealing.	Rape.
Counterfeiting coin or passing it.	Rebellion.
Dacoity.	Robbery.
Forgery.	Riot.
House-breaking.	Wounding to the danger of life or limb.

† (Vide note 3.)

offender beyond his own jurisdiction without the cognizance and co-operation of the lushkar, or other police officer of the district to which the offender has fled. When an offender is traced from one jurisdiction to another, it will be sufficient to point him out to the lushkar or other police officers of the district in which he may be found, aiding them if required to effect his capture.

11. When the village police are unable to arrest an offender, they shall apply to the Deputy Commissioner or any officer duly authorized for the aid of the regular police.

12. The lushkars are empowered to arrest and fine all drunkards and other disorderly persons found brawling out of their own houses, and all persons found gambling: the fine not to exceed that awardable under their power in criminal matters, by the procedure laid down for which they will also be guided.

13. All the Native inhabitants of the Gáro Hills are bound to aid the regular and village police when required to do so for the maintenance of order, or apprehending offenders, and are liable to fine for failing to give such assistance; the fine to be adjudged by the lushkar to the extent of his powers in criminal cases, or by the Deputy Commissioner. When the particular persons liable for failure to aid cannot be ascertained, the lushkar of the village or community concerned shall be held primarily answerable, the lukma, &c., next, and if it appear that the community is to blame, and that particular offenders cannot be discovered, a fine may be imposed upon the community, but by the Deputy Commissioner only.

Note 1.—This provision is inserted as it may be needful to establish regular police posts upon the frontier of Mymensing or Goálpárá.

Note 2.—Section 8 was originally framed to meet the case of mutineer sepoys, who, it was said, in 1862 still continued to wander amongst the wild tribes exerting strife. It is required to meet such cases as that of the Munnipore rebel, for whose apprehension by the police of Cooch Behar, in the Goálpárá District, Rupees 1,000 was paid. This man is asserted to have wandered across the Gáro Hills.

Note 3.—The period of eight days was fixed with reference to the habits of the people who count by markets held every fourth day: within eight days is within two market days, which days are the great days for movement.

III.—CRIMINAL JUSTICE.

Criminal justice shall be ordinarily administered by the Deputy Commissioner or Assistants to the Deputy Commissioner, and by the lushkars or boneahs. The Deputy Commissioner shall be competent to pass sentence in respect of offences within the following limits:

Death, imprisonment for a term unlimited, fine up to any amount: Provided that no sentence of death or of imprisonment for seven years and upwards shall be carried into effect without the sanction of the Chief Commissioner, to whom the proceedings shall be submitted. The Chief Commissioner shall not enhance any sentence passed by his subordinates. He may, however, direct that any case be committed for trial or re-trial before himself. Fine or fine and imprisonment may be awarded in lieu of any other punishment; but no offence shall be punished by a sentence exceeding that awardable under the provisions of the Indian Penal Code. And fine shall in no case exceed the value of the offender's existing property.

2. Assistant Commissioners shall exercise such powers as they may be invested with by the Chief Commissioner.

3. Lushkars may themselves dispose of the cases of persons charged with the following offences :

Theft.

Injury to property of whatever kind.

Injury to person not endangering life or limb.

House-trespass.

Affronts of whatever kind.

Lushkars may impose a fine for any offence they are competent to try up to a limit of Rupees 50. They may award restitution or compensation to the extent of the injury sustained, and enforce it by distraint of the property of the offender.

Reservations.—The lushkar may carry out his decision so soon as pronounced, unless the defendant appeal, and may hold the defendant in custody or to bail while distraint is made, but not for a longer period than eight days.

A.—The lushkars may not decide in cases where their father, mother, son, daughter, their wife, or the children, husbands or wives of any of these are concerned ; or

B.—Where the defendant is not a native of the Gáro or Khásí Hills, or is a Gáro living beyond the hills, or the son of any other tribe living in the Gáro Hills ; or

C.—Where the offence is one against the State, or has caused death or danger to life or limb, or in cases of robbery of any sort with violence, or passing or counterfeiting of coin, or the making of fraudulent documents and the like.

D.—The lushkars shall not decide any case but in open durbar in the presence of at least three witnesses, and of the complainant and defendant, whose attendance they are empowered to compel. Either party may appeal from the decision of the lushkar at the time decision is pronounced ; if so, the lushkar must take the parties and witnesses or cause them to be taken at once before the Deputy Commissioner, with one of the persons required to attend as a court witness, to the Deputy or Assistant Commissioner. The case shall then be tried *de novo*.

4. *Appeal.*—An appeal shall lie from the decision of an Assistant Commissioner to the Deputy Commissioner if preferred within sixteen days.

5. No appeal shall lie as a matter of right from any sentence of the Deputy Commissioner of less than three years' imprisonment ; but it shall be competent to the Chief Commissioner to call for the record of any case whatsoever and to revise the decision passed therein. All sentences of over three years' imprisonment are appealable to the Chief Commissioner.

6. Appeals to the Chief Commissioner must be preferred within ninety days. It shall be competent to the Chief Commissioner at any time to call for and revise, modify or reverse the proceedings of the Deputy Commissioner or his subordinates in any case in which it may seem necessary to do so.

7. *Procedure.*—The Deputy Commissioner and Assistant Commissioners shall be guided in regard to procedure by the principles of the Code of Criminal Procedure, as far as they are applicable to the circumstances of the district and consistent with these rules. The chief exceptions are—

A.—Verbal orders or notice only shall be requisite in any case, except when the regular police are employed, or the person concerned is not resident, or in the district at the time, or if in the district, but resident beyond it, where his place of abode is not known ; but orders of summons shall in every case be for a fixed day, not exceeding sixteen from that upon which the order is issued, and the order shall be made known to the person affected, or to some adult member of his family, and failing this shall be openly proclaimed at the place where

he is or was last known to be, in sufficient time to allow him, if he see fit, to appear.

B.—The proceedings of the lushkars need not be recorded in writing, nor shall it be necessary that examination before the Deputy and Assistant Commissioners be signed by the parties examined.

C.—There shall be no preliminary enquiries by regular or village police, unless the Deputy or Assistant Commissioner see fit to direct one.

D.—Recognizance to appear shall not be taken, unless it appear necessary to the Deputy Commissioner or Assistant Commissioner.

E.—Examination and proceedings generally shall be recorded in English only.

F.—All fines levied by the lushkar shall be paid to the Deputy Commissioner, Assistant Commissioner, or other officer empowered to receive the same, within eight days from their collection.

G.—It shall not be necessary to examine witnesses upon oath unless the accused so desire, except in cases where the accused is charged with murder. It shall suffice that the Deputy or Assistant Commissioner at the commencement of any trial inform the accused that if he so require the witnesses will be put on oath. It is, however, at all times optional with the court to put witnesses on oath; but witnesses, whether on oath or not, shall be punishable for giving false evidence: if not on oath, to the extent of imprisonment for one year or by fine; if on oath, by fine or imprisonment according to the nature and degree of the offence; but to no greater punishment than awardable for such an offence under the Indian Penal Code.—See note I.

H.—The Deputy and Assistant Commissioners shall keep the registers hereafter specified, and make return of copies of the entries therein monthly to the Chief Commissioner, and ordinarily no other criminal return shall be required of them:

Register of crimes committed.

Register of criminal cases decided by Deputy and Assistant Commissioners.

Register of fines levied by Deputy, Assistant Commissioner, and lushkars.

Register of licenses to carry fire-arms only.

Note 1.—“I have observed that the practice of our courts has a tendency to deprive an oath of its sanctity. I have seen people (the Coles) who were simple and truthful, who, when I first knew them, never denied a crime they had committed, grow into a tolerably reckless set of perjurors; and this, I think, is in a great measure attributable to the needless frequency with which oaths are administered. How many hundreds of thousands are there in India who might be relied upon to tell the truth if simply asked,—evade attending court on account of the discredit they apprehend from being put on oath. How many hundreds of thousands are there who did not feel bound by the “solemn affirmation?” Oaths in court are generally administered in a flippant manner tending to create irreverence. The oaths binding, moreover, on the minds of savages are often of a nature not to be tolerated in our courts. The practice here proposed is that established in like cases in China.”

IV.—CIVIL RULES.

The administration of civil justice in the Gáro Hills shall be conducted by the Deputy and Assistant Commissioners and lushkars.

2. The lushkars may try cases in which complainant and defendant are living in their own districts without limit as to amount, but with the following reservations:

3. *Reservations.*—Lushkars may not try suits in which their fathers, mothers, sons or daughters, uncle or aunt, sister or brother,

(Vide note 1.)

the children of any of the foregoing, their wives or persons in the above relationship to a wife, or any near relative are concerned.

4. All suits shall be decided in open durbar in the presence of parties and at least three respectable witnesses.

5. The lushkars shall have power to compel attendance of parties to any suit, and witnesses, and to fine up to a limit of Rupees 50 persons failing to attend when ordered to do so. They have power to award all costs, also compensation to defendants for unfounded or vexatious suits brought against them.

6. All proceedings shall be *viv^e voce*, and the lushkars shall not be called on to make either record or registry of their decisions. After hearing both parties and their witnesses, if any, they shall with or without the opinion of assessors, as they may see fit, forthwith pronounce a decision.

7. Lushkars may carry out their decisions at once (unless appeal is made), and may retain the party liable in custody for a period not exceeding eight days till the decree has been executed, or security given to the lushkar's satisfaction; but if an appeal is made at the time of decision he shall send up the parties and their witnesses to the Deputy or Assistant Commissioner forthwith as soon as may be. He shall either accompany them himself, or send at least one respectable person who has been present at the trial with them.

8. All notices given by lushkars to parties or witnesses shall be verbal, and for a fixed day, not exceeding eight from the day on which it is given. If a case is postponed it shall be for a fixed day, not exceeding eight from the date of the order; but if either of the parties are incapacitated from attending, the case may be adjourned for a period not exceeding eight days.

9. Deputy and Assistant Commissioners shall not ordinarily hear any suits triable by the lushkar, but suits which under these rules the lushkar cannot try shall be tried by the Deputy or Assistant Commissioners.

10. The Deputy and Assistant Commissioners shall in all cases coming before them in which the parties are indigenous inhabitants of the hills endeavour to induce them to submit their case to a punchayet. In that event each party shall name an equal number of arbitrators, and shall either choose, or leave the arbitrators to choose, an umpire. The name and residence of the arbitrators and umpire and the matter in dispute shall be recorded before their proceedings commence, and the court shall direct the lushkar, or some other person, to assemble the punchayet and witnesses within eight days. When the case has been decided the umpire shall appear with the parties before the court, which shall proceed to record the decision and enforce it as its own. From such decision there shall be no appeal.

11. On appeals to the Deputy or Assistant Commissioners from a decision of the lushkar, a record shall be made of the matter in dispute and of the decision of the lushkar; if necessary, the court shall examine the parties, and if the decision appears to be just it shall be affirmed and enforced by the court as its own. If, on the other hand, the court sees grounds to doubt the justice of the decision it shall try the case *de novo*, or refer it to a punchayet as provided above.

12. Houses, needful clothing, or cooking utensils, and implements whereby the owner subsists shall not be attached, sold, or transferred in execution of a decree, unless the house or other thing above exempted is actual subject-matter of the suit. Land may be sold,* or temporarily transferred, where custom admits of individual right in it.

13. There shall be no imprisonment for debt beyond the eight days hereinbefore provided, excepting when the Deputy Commissioner is satisfied that fraudulent disposition or concealment of property has taken place. In such case the debtor may be detained for a period not exceeding six months.

* (Vide note 2.)

(Vide note 3.)

14. Decrees against persons resident beyond the jurisdiction of the court in the Gáro Hills, if satisfaction cannot be obtained within the Gáro Hills, shall be transferred for execution to the court having jurisdiction.

15. No appeal shall lie as of right from the decision of an Assistant to the Deputy Commissioner,

(Vide note 4.)

or from the Deputy Commissioner,

except as hereinafter provided; but the Deputy Commissioner may, if he see fit, upon application made, call for the proceedings in any case decided by an Assistant, and the Chief Commissioner may, upon application made, call for the proceedings of either of the lower courts and revise them. Any person resident beyond the Gáro Hills may appeal to the Chief Commissioner within thirty days from the date of decision. Such appeal shall be accompanied by a copy of the judgment appealed against and a clear statement of the grounds of appeal. The appeal may be presented to the Deputy Commissioner, who shall, if it be in order and presented in due time, endorse upon it the date of receipt and transmit it with the proceedings in the suit to the Chief Commissioner who, after perusal of the petition of appeal and judgment, and after hearing the agent of the appellant, if any, may dismiss the appeal, or may remit the case to the lower court for the record of further evidence, or for re-trial on fresh issues, or reserve the case for hearing before his own court to be held in the Gáro Hills, or in their immediate neighbourhood, in which last case notice shall issue to the parties to appear at a fixed time and place. The court shall then, after recording further evidence should it see fit so to do and hearing the parties or their agents, confirm, modify, or reverse the decision of the lower court, passing such order as to cost as may appear to be just. The decree of the appellate court shall be transferred to the court of the Deputy Commissioner for execution as a decree of his own court.

16. The courts of the Chief Commissioner, Deputy and Assistant Commissioners shall be guided by the spirit but not be bound by the letter of the Code of Civil Procedure.

17. No professional pleader or mookhtar shall be allowed to appear in any case unless the defendant

(Vide note 5.)

reside beyond the jurisdiction of

the court. Near relatives may appear for persons incapacitated by age, sex, or sickness. Zemindars may send their own agents.

18. Oaths shall not be administered to parties to suits, unless the court or either party to a suit so require. When one or other party to

a suit, being natives of the hills or of similar habits, demand that evidence shall be taken on oath, or the court so require, the whole of them shall be sworn out of court in the presence of some person whom the court may designate in the mode most binding on their conscience. Christians shall only be sworn by Christians, Hindoos or Mahomedans shall be examined on solemn affirmation.

19. The Deputy Commissioners are empowered to try suits up to any amount. The powers of Assistant Commissioners in this respect will be defined upon their appointment.

20. The Deputy and Assistant Commissioners shall keep a register of civil suits in the form annexed, copy of which shall be forwarded to the Chief Commissioner monthly.

Notes of Civil Rules.

1. Mutual jealousies will rarely permit of a lushkar trying with impartiality a case in which one party is not of his own people.

2. In some places the land is held to be the property of the tribe, but is not alienable by an individual. It is uncertain how far this tenure extends.

3. The last provision in this section is intended to apply to small Bengali traders who are eminently fraudulent.

4. It is not probable that appeals would ever be made by the Gáros to the Chief Commissioner; but it is almost certain that cases will occur to which the zemindars of Shushung, Sherepore, Curriebaree, Caloomaloopara, Metchpara, and Bijnee, also occasionally the Khásí Rajas, will be parties, and it appears necessary to provide for appeals in such cases. It will be seen that the rule provides for disposal of applications on perusal of petitions if no *prima facie* grounds for interference appear to have been made out.

5. The scum that pours into newly-established courts in outlying places are a source of the greatest mischief; they soon corrupt simple people and are entirely unnecessary in the Gáro Hills.

6. See note on this subject appended to criminal rules.

Rules for the administration of justice and police in the Jaintiá Hills and such portions of the Khásí Hills as have been constituted British Territory.

I.—GENERAL.

1. THE administration of the country known as the Khásí and Jaintiá Hills is vested in the Chief Commissioner of Assam, the Deputy Commissioner of the Khásí and Jaintiá Hills, his assistants, and the Native siems, wahadadars, sirdars, dollois, pattors, and lungdohs, or such other classes of officers as the Governor General in Council may see fit from time to time to appoint in that behalf, subject to the exceptions and restrictions and rules hereinafter recorded.

2. The following rules apply to all villages and tracts subject to British jurisdiction :

II.—POLICE.

3. The police of the Khásí and Jaintiá Hills shall consist of—

(a.)—Regular police, subject to Act V. of 1861;

(b.)—Rural police, consisting of sirdars, dollois, pattors, lungdohs, and other village authorities recognized as such by the Deputy Commissioner with their subordinate village authorities.

4. The control of the police in the Khásí and Jaintiá Hills is vested in the Deputy Commissioner, acting under the orders of the Chief Commissioner of Assam (or such other officers as the Governor General in Council may from time to time appoint). Misconduct on the part of regular police shall be punished in accordance with Act V. of 1861 and the Penal Code, or any special law which may hereafter be extended to the Khásí and Jaintiá Hills. Misconduct on the part of rural police is punishable by fine which may extend to Rupees 500, or by imprisonment to an extent which would be awardable under the Penal Code for a like offence. Imprisonment may be awarded in lieu of fine, but only by the Deputy Commissioner or other officers duly authorized.

5. An appeal lies from all orders of sirdars, dollois, and other chief village authorities in police matters to the Deputy Commissioner, whose orders are final. But the Chief Commissioner may call for the proceedings and modify or reverse any order should he think fit.

6. The ordinary rules of the Bengal police shall, as far as they are applicable, be observed by the regular police; and all returns in matters of account, and all registers required to be kept by the Bengal police, as far as they are applicable, shall be made and kept up.

The Chief Commissioner shall exercise the powers of an Inspector General of Police as defined by Section 3, Act VII. (B. C.) of 1869; the Deputy Commissioner shall exercise the powers of District Super-

intendent of Police; the Assistant or Extra Assistant Commissioner the power of Assistant Superintendent of Police.

7. The regular police shall only act, when required to do so by general, or special order of the Chief Commissioner, Deputy Commissioner, or other officer duly authorized, who may assign to the force any portion of the duties of police, under Act V. of 1861, in any locality.

8. The ordinary duties of police shall be discharged by the sirdars and dollois, and other village authorities duly authorized by the Deputy Commissioner. They shall arrest all criminals and repress all disorders within their respective jurisdictions.

9. It is the duty of the sirdars, dollois, and other chief village authorities to report to the Deputy Commissioner all crimes, violent deaths, or serious accidents occurring in their districts, and all occurrences, whether within or beyond their jurisdictions, which may come to their knowledge likely to affect the public peace, at the earliest possible moment, and to deliver up offenders as soon as may be to the officer authorized to try them.

10. The sirdars, dollois, and other village authorities shall watch and report, and in very emergent cases may apprehend and deliver up, vagrants or bad and suspicious characters found in their jurisdictions.

11. On the occurrence of any heinous crime* in his district, any village officer who may be by custom or appointment charged with the duty of arresting criminals shall at once apprehend the offender, if able, and in any case at once report to the sirdar, or dolloi, or other chief village authority, who, if the offender has not been ap-

prehended, will proceed without delay to the place where the crime occurred and inquire into the matter. If a crime beyond his cognizance has been committed, he will immediately report it to the Deputy Commissioner or other duly authorized officer whether the offender has been apprehended or not.

12. Sirdars, dollois, and all other village authorities may pursue with hue and cry and apprehend an offender fleeing beyond their jurisdiction and arrest him; but ordinarily no sirdar, dolloi, or village authority shall attempt to arrest an offender beyond his own jurisdiction without the cognizance and co-operation of the sirdar, dolloi, or chief village authority of the village to which the offender has fled. When an offender is traced from one village to another, it will be sufficient to point him out to the sirdar, dolloi, or other competent authority of the village to which the offender has fled and request him to make the arrest.

13. When the sirdars, dollois, or other chief village authorities feel unable to arrest an offender, they must apply to the Deputy Commissioner, or any officer duly authorized, to grant them the aid of the regular police.

14. The sirdars, dollois, and other chief village authorities are empowered to arrest or cause to be arrested, and may also fine, all drunkards and other disorderly persons found brawling out of their houses, and all persons found gambling; the fine not to exceed that awardable under their powers in criminal matters as hereinafter defined.

15. All the inhabitants of the Khásí and Jaintiá Hills are bound to aid the regular police and village authorities, when required to do so, in the maintenance of order or the apprehension of offenders. Any person failing to do so is liable to fine; the fine to be adjudged by the sirdar, dolloi, or other chief village authority, to the extent he is empowered to award in criminal cases, or by the Deputy Commissioner if fine beyond the amount the village authorities are authorized to impose is considered necessary. When the particular persons

* Heinous crimes—

Rebellion.	Rape.
Riot.	Theft.
Counterfeiting coin, or passing counterfeit coin.	Robbery.
Murder.	Dacoity.
Wounding to the injury of life or limb.	Cattle-stealing.
	Arson.
	House-breaking.
	Forgery.

blameable for failure to aid in any community cannot be ascertained, the sirdar, dolloi, or chief village authority shall be considered responsible; and if it appears that the community is to blame, and that particular offenders cannot be discovered, a fine may be imposed upon the community, but by the Deputy Commissioner only.

III.—CRIMINAL JUSTICE.

16. Criminal justice shall be ordinarily administered by the Deputy Commissioner, his assistants, and by the sirdars, dollois, and other chief village authorities of the different communities.

17. The Deputy Commissioner shall be competent to pass sentence of death, or imprisonment for a term unlimited, or of fine up to any amount: Provided that no sentence of death or of imprisonment for a term of seven years or upwards shall be carried into effect without the approval of the Chief Commissioner. The Chief Commissioner may enhance any sentence passed by his subordinates; but no offence shall be punished by a sentence exceeding that awardable under the provisions of the Indian Penal Code. Assistant Commissioners shall exercise such powers as they may be invested with by the Chief Commissioner, not exceeding those of a Magistrate of the first class, as defined in Act X. of 1872.

18. Any sirdar, dolloi, or other chief village authority may be empowered by the Deputy Commissioner to dispose of cases of persons charged with any of the following offences :

Injury to property not exceeding Rupees 50.

Injury to person not affecting life or limb.

House-trespass.

They may impose a fine for any offence they are competent to try to the extent of Rupees 50. They may award restitution or compensation to the extent of the injury sustained, and enforce it by restraint of the property of the offender. In cases in which the fine is not paid or realized either in whole or *in part*, they shall represent the facts and send in the offender to the Deputy Commissioner, who may re-try the case and impose such other punishment as he is competent to inflict. Each sirdar, dolloi, or other chief village authority who may be empowered as above, shall receive a sunnud of recognition under the signature of the Deputy Commissioner.

19. Sirdars, dollois, or other duly recognized village authorities may carry out their decision, or order attachment of property as soon as judgment is pronounced; but in no case is property so attached to be sold, if the party convicted claim to appeal within eight days, without the orders of Deputy Commissioner.

(a.)—Sirdars, dollois, or other duly recognized village authorities may not decide in cases where their father, mother, son, daughter, wife, or the children, husbands, or wives, of any of these are concerned; or

(b.)—Where the defendant is not a native of the Khásí and Jaintiá Hills, or is not resident within their jurisdiction; or

(c.)—When the offence is one against the State, or has caused death or danger of life, or amounts to robbery or theft, or concerns counterfeiting of coin, or the making of fraudulent documents, or the like.

20. The sirdars, dollois, or other duly recognized village authorities shall not decide any cases save in open durbar in presence of at least three witnesses and the complainant and accused, whose attendance they are empowered to compel. Either party may appeal from the decision at the time decision is pronounced, or within eight days thereof, to the Deputy Commissioner or his assistant, in which case the sirdar or dolloi, or other duly recognized authority shall take the parties, or cause them to be sent, before the Deputy Commissioner, or his assistant, with one of the persons required to attend as a court witness. The case shall then be tried *de novo*.

21. An appeal lies from the Assistant Commissioner to the Deputy Commissioner if preferred within sixteen days.

22. No appeal shall lie as a matter of right from the sentence of the Deputy Commissioner involving sentence of less than three years' imprisonment; but it is competent to the Chief Commissioner to call for the record of any case whatever, and to modify or reverse the decision passed. All sentences of three years' imprisonment and upwards are appealable to the Chief Commissioner. Appeals to the Chief Commissioner must be preferred within thirty-two days. All sentences above seven years must be confirmed by the Chief Commissioner, whose decision is final; but the Governor General in Council reserves to himself the prerogative of reviewing the proceedings of the Chief Commissioner and his subordinates, and passing such orders on them as he may deem fit.

23. The procedure of the Deputy Commissioner and his assistant shall be in the spirit of the Code of Criminal Procedure, as far as it is applicable to the circumstances of the district and consistent with these rules. The chief exceptions are—

(a.)—Only verbal order or notice of summons, &c., shall be requisite, except when the regular police are employed, or the person concerned is not resident or in the district at the time, or if in the district but resident beyond it, where his place of abode is not known. But orders of summons shall be for a fixed day, not exceeding sixteen days from that upon which the order is issued, and the order shall be made known to the person affected, or to some adult member of his family, or proclaimed at the place he was last known to be at in sufficient time to allow him if he see fit to appear.

(b.)—A note of the substance of all the proceedings in cases tried before them must be kept by the Deputy Commissioner and Assistant Commissioners in the form prescribed by Section 228, Act X. of 1872. In cases requiring a sentence of three years or upwards a full note of the evidence and proceedings must be kept. Examinations and proceedings shall generally be recorded in English only.

(c.)—The proceedings of sirdars and dollois or other recognized village authorities need not be in writing. But if at the trial before the village authorities any person who can write can be found, a brief note of the proceedings is to be made.

(d.)—All fines levied by the sirdars, dollois, or other duly recognized village authorities shall be paid to the Deputy Commissioner or Assistant Commissioner, or other officer empowered to receive them, within eight days from the date of realization. The Deputy Commissioner is authorized to pay to those village authorities who give him satisfaction such small stipends as he may think desirable: provided that the total amount so disbursed shall not exceed the sum of the fines realized by all village authorities during the year.

(e.)—It shall be discretionary to examine witnesses on oath in any form, or to warn them that they are liable to the punishment of perjury if they state that which they know to be false.

24. The Deputy Commissioner and Assistant Commissioner shall keep the registers hereafter specified, and make returns of copies of the entries therein monthly to the Chief Commissioner:

Register of crimes committed.

Register of criminal cases decided by Deputy Commissioner and Assistant Commissioner.

Register of fines levied by Deputy Commissioner and Assistant Commissioner, and sirdars, dollois, or other duly recognized village authorities.

Register of licenses to carry fire-arms.

IV.—CIVIL RULES.

25. The administration of civil justice in the Khásí and Jaintiá Hills is entrusted to the Chief Commissioner, the Deputy Commissioner, his assistants, sirdars, and dollois, and other chief village authorities.

26. Sirdars and dollois and other chief village authorities may be recognized by the Deputy Commissioner by sunnud under his signature as competent to try cases without limit as to amount, but with the following reservations :

(a.)—They may not try suits in which their fathers, mothers, sons, daughters, uncles, aunts, sisters, brothers, the children of the foregoing, their wives, or persons in the above relation to a wife, or any near relative are parties, nor suits in which a native of the plains or native of another sirdarship or dolloiship not resident in their jurisdiction are parties.

(b.)—All suits must be decided in open durbar in the presence of the parties and at least three respectable witnesses.

27. Sirdars and dollois and other duly recognized village authorities have power to compel attendance of parties to any suit and their witnesses, all such persons being resident within their own jurisdiction, and to fine within the limit of Rupees 50 persons wilfully failing to attend. They have power to award all costs, also compensation to defendants for unfounded or vexatious suits brought against them.

28. All proceedings shall be *vivā voce*, and the sirdars and dollois or other duly recognized village authorities shall not be called upon to make either record or registry of their decision. After hearing both parties and their witnesses, if any, they shall, with or without the opinion of assessors, as they think fit, pronounce a decision forthwith. But if at the trial before the village authorities any person who can write can be found, a brief note of the proceedings is to be made.

29. Sirdars or dollois, or other duly recognized village authorities may carry out their decisions at once, and order attachment of property to be made; but in no case is property so attached to be sold if the party cast claim to appeal within eight days. On such appeal being made they shall send the parties and their witnesses to the Deputy Commissioner or Assistant Commissioner forthwith, or as soon as may be, and either accompany them or send one respectable person who has been present at the trial with them.

30. All notices given by sirdars and dollois or other duly recognized village authorities to parties or witnesses shall be verbal, and for a fixed day not exceeding eight days from the day it is given. If a case be postponed it shall be fixed for a day not exceeding eight days from the order, and the case may be subsequently adjourned for periods not exceeding eight days on good cause shown.

31. The Deputy Commissioner and Assistant Commissioner shall not ordinarily hear suits triable by sirdars and dollois, or other duly recognized village authorities; but they have a discretion to do so when they think right; and suits which under these rules the village authorities cannot try, must be tried by the Deputy Commissioner or Assistant Commissioner. A register of all suits tried by the Deputy Commissioner and Assistant Commissioner shall be kept in such form as the Chief Commissioner shall direct.

32. The Deputy Commissioner and Assistant Commissioner shall, in all cases in which the parties are indigenous inhabitants of the hills, endeavour to induce them to submit their case to a punchayet.

If they agree to this, each party shall name an equal number of arbitrators, and shall choose, or leave the arbitrators to choose, an umpire. The name and residence of arbitrators and umpire and the matter in dispute must be recorded before the proceedings commence, and the court will direct the sirdar or dolloi or other recognized authority to assemble the punchayet and witnesses within eight days. When the case has been decided, the umpire shall appear with the parties before the court, which shall proceed to record the decision and enforce it as its own. From such decision there shall be no appeal.

33. An appeal shall lie from the decision of the sirdar or dolloi or other duly recognized village authority to the Deputy Commissioner or Assistant Commissioner. A record will be made of the matter in dispute and the decision of the village authority. If necessary, the court shall examine the parties, and if the decision appears to be just, will affirm and enforce it as one of its own. If the court sees reason to doubt the justice of the decision, it will try the case *de novo* or refer it to a punchayet as above.

34. Houses, needful clothing, cooking utensils, or implements whereby the owner subsists shall not be attached, sold, or transferred in execution of decree, unless themselves the subject of the suit.

35. There shall be no imprisonment for debt, excepting in cases where the Deputy Commissioner is satisfied that fraudulent disposal or concealment of property has taken place; in such cases the debtor may be detained for a period not exceeding six months.

36. No appeal shall lie as of right from decisions of an Assistant Commissioner to the Deputy Commissioner, except as hereinafter provided; but the Deputy Commissioner, if he see fit, may call for the proceedings of any case decided by his assistant, and the Chief Commissioner may, upon application made or otherwise, call for the proceedings of either of the lower courts and revise them: provided that persons resident beyond the Khásí and Jaintiá Hills may appeal to the Chief Commissioner within thirty-two days from the date of decision. The appeal shall be accompanied by a copy of the judgment appealed against and a clear statement of the grounds of appeal. The appeal may be presented to the Deputy Commissioner, who shall, if it be in order and presented in due time, endorse upon it the date of receipt, and transmit it with the proceedings in the suit to the Chief Commissioner, who, after perusal of the petition of appeal and judgment, and after hearing the agent of the appellant, if any, may dismiss the appeal, or may remit the case to the lower court for the record of further evidence, or for re-trial on fresh issues, or receive the case for hearing before his own court to be held in the Khásí Hills, and shall confirm, modify, or reverse the decision of the lower court, passing such orders as to costs as may appear just. The decree of the appellate court shall be transferred to the court of the Deputy Commissioner for execution as a decree of its own.

37. The courts of the Chief Commissioner, Deputy and Assistant Commissioners, shall be guided by the spirit but not bound by the letter of the Code of Civil Procedure.

38. No professional pleader or mooktear shall be allowed to appear in any case, except in cases before the Deputy Commissioner or Assistant Commissioners, with the special permission of the Judge trying the case, or if the defendant reside beyond the jurisdiction of the court; but relations may appear for persons incapacitated by age, sex, or sickness.

39. It shall be discretionary to examine witnesses on oath in any form, or to warn them that they are liable to the punishment of perjury if they state that which they know to be false.

*Rules for the administration of justice and police in the Nága Hills Agency.***I.—GENERAL.**

1. THE administration of the country known as the Nága Hills is vested in the Chief Commissioner of Assam, the Political Agent and his assistant, the mouzadars, gaonburahs, peumahs,* and houshas† or head men of khels, or such other classes of officers as the Governor General in Council may see fit from time to time to appoint in that behalf, subject to the exceptions, restrictions, and rules hereinafter recorded.

2. These rules shall, however, be held to be in force only in those villages and communities which are under the direct administrative control of the Political Agent.

II.—POLICE.

3. The police of the Nága Hills shall consist of—

- (a)—Regular police subject to Act V. of 1861;
- (b)—Rural police, consisting of mouzadars, gaonburahs, peumahs, houshas, and other village authorities recognized as such by the Political Agent, with their subordinate village authorities.

4. The control of the police of the Nága Hills is vested in the Political Agent acting under the orders of the Chief Commissioner of Assam, or such other officers as the Governor General in Council may from time to time appoint. Misconduct on the part of regular police shall be punished in accordance with Act V. of 1861 and the Penal Code, or any special law which may be extended to the Nága Hills hereafter. Misconduct on the part of the rural police is punishable by fine which may extend to Rupees 500, or by imprisonment to an extent which would be awardable under the Penal Code for a like offence. Imprisonment may be awarded in lieu of fine, but only by the Political Agent or other officer duly authorized.

5. An appeal lies from all orders of mouzadars, gaonburahs, peumahs, and houshas, and other chief village authorities in police matters to the Political Agent, whose orders are final. But the Chief Commissioner may call for the proceedings and modify or reverse any order should he think fit.

6. The ordinary rules of the Bengal police shall, as far as they are applicable, be observed by the regular police, and all returns in matters of accounts, and all registers required to be kept by the Bengal police, as far as they are applicable, shall be made and kept up.

The Chief Commissioner shall exercise the powers of an Inspector General of Police as defined by Section 3, Act VII. (B. C.) of 1869.

7. The regular police shall only act when required to do so by general or by special order of the Chief Commissioner, Political Agent, or other officer duly authorized, who may assign to the force any portion of the duties of police under Act V. of 1861 in any locality.

8. The ordinary duties of police shall be discharged by the mouzadars, gaonburahs, peumahs, houshas, or head men of khels or villages, and other village authorities. They shall arrest all criminals and repress all disorders within their respective jurisdictions.

9. It is the duty of the mouzadars, gaonburahs, peumahs, houshas, or other chief village authorities, to report to the Political Agent all crimes, violent deaths, or serious accidents occurring in their districts, and all occurrences, whether within or beyond their jurisdictions, which may come to their knowledge likely to affect the public peace; at the earliest possible moment, and deliver up offenders as soon as may be to the officers authorized to try them.

* Nága Chief.
† Kookie Chief.

10. The mouzadars, gaonburahs, peumahs, houshas, and village authorities, shall watch, report, and, under the orders of the Political Agent, apprehend and deliver up all vagrants or bad and suspicious characters found in their jurisdictions.

11. On the occurrence of any heinous* crime in his district,

* Heinous Crimes—

Rebellion.
Riot.
Counterfeiting coin, or
passing counterfeit
coin.
Murder.
Wounding to the injury
of life or limb.

Rape.
Theft.
Robbery.
Dacoity.
Cattle-stealing.
Arson.
House-breaking.
Forgery.

any village officer who may
be by custom or appointment
charged with the duty of
arresting criminals shall at
once apprehend the offender if
able, and in any case at once
report to the mouzadar, gaon-
burah, peumah, or housha, who, if the offender has not been
apprehended, will proceed without delay to the place where the crime
occurred and inquire into the matter. If a crime beyond his cogni-
zance has been committed, he will immediately report it to the
Political Agent or other duly authorized officer, whether the offender
has been apprehended or not.

12. Mouzadars, gaonburahs, peumahs, houshas, and all other
village authorities, may pursue with hue and cry an offender fleeing
beyond their jurisdiction (but not into the possessions of independent
Nága tribes) and arrest him, but ordinarily no mouzadar, gaon-
burah, peumah, housha, or village authority, shall attempt to arrest
an offender beyond his own jurisdiction without the cognizance and
co-operation of the mouzadar, gaonburah, peumah, housha, or chief
village authority of the jurisdiction to which the offender has fled.
When an offender is traced from one jurisdiction to another, it will be
sufficient to point him out to the mouzadar, gaonburah, peumah,
housha, or other competent authority of the village to which the
offender has fled, and request him to make the arrest.

13. When the mouzadar, gaonburah, peumah, housha, or
other chief village authorities feel unable to arrest an offender, they
must apply to the Political Agent or any officer duly authorized to
grant them the aid of the regular police.

14. The mouzadars, gaonburahs, peumahs, and houshas, or
other chief village authorities, are empowered to arrest or cause to be
arrested, and to fine all drunkards and other disorderly persons
found brawling out of their houses, and all persons found gambling :
the fine not to exceed that awardable under their powers in criminal
matters as hereinafter defined.

15. All the inhabitants of the Nága Hills who are under the
administrative control of the Political Agent are bound to aid the
regular police and village authorities when required to do so for the
maintenance of order or the apprehension of offenders. Any person
failing to do so is liable to fine ; the fine to be adjudged by the mouza-
dar, gaonburah, peumah, or housha, or other chief village authority
to the extent he is empowered to award in criminal cases, or by the
Political Agent if fine beyond the amount those officers are authorized
to impose is considered necessary. When the particular persons
blameable for failure to aid in any community cannot be ascertained,
the mouzadar, gaonburah, peumah, housha, or chief village authority,
shall be considered responsible ; and if it appears that the community
is to blame, and that particular offenders cannot be discovered, a fine
may be imposed upon the community, but by the Political Agent
only.

III.—CRIMINAL JUSTICE.

16. Criminal justice shall be ordinarily administered by the
Political Agent, his assistant, and by the mouzadars, gaonburahs,
peumahs, houshas, or other chief village authorities of the different
communities.

17. The Political Agent shall be competent to pass sentence of
death or imprisonment for a term unlimited, or of fine up to any
amount : Provided that no sentence of death or imprisonment for

a term of seven years or upwards shall be carried into effect without the approval of the Chief Commissioner. The Chief Commissioner may enhance any sentence passed by his subordinates; but no offence shall be punished by a sentence exceeding that awardable under the provisions of the Indian Penal Code. Assistants to the Political Agent shall exercise such powers as they may be invested with by the Chief Commissioner not exceeding those of a Magistrate of the first class as defined in Act X. of 1872.

18. Any mouzadar, gaonburah, peumah, or housha, or other chief village authority, may be empowered by the Political Agent to dispose of cases of persons charged with any of the following offences:

Injury to property not exceeding Rupees 50.
Injury to person not endangering life or limb.
House-trespass.
Affronts of whatever kind.

They may impose a fine for any offence they are competent to try to the extent of Rupees 50. They may award restitution or compensation to the extent of the injury sustained, and enforce it by distraint of the property of the offender. In cases in which the fine is not paid or realized either in whole or in part, they shall represent the facts and send in the offender to the Political Agent, who may re-try the case and impose such other punishment as he is competent to inflict. All mouzadars, gaonburahs, peumahs, houshas, or other chief village authorities who may be empowered as above, shall receive a sunnud of recognition under the signature of the Political Agent.

19. Mouzadars, gaonburahs, peumahs, and houshas, or other duly recognized village authorities, may carry out their decision, or order attachment of property, as soon as judgment is pronounced; but in no case is property so attached to be sold, if the party convicted claim to appeal within eight days, without the orders of the Political Agent.

(a.)—Mouzadars, gaonburahs, peumahs, and houshas, or other duly recognized village authorities, may not decide in cases where their father, mother, son, daughter, wife, or the children, husbands, or wives, of any of these are concerned; or

(b.)—When the defendant is not a native of the Nága Hills, or is not resident within their jurisdiction; or

(c.)—When the offence is one against the State, or has caused death or danger of life, or amounts to robbery, or concerns counterfeiting of coin, or the making of fraudulent documents, or the like.

20. The mouzadars, gaonburahs, peumahs, and houshas, or other duly recognized village authorities, shall not decide any cases save in open durbar, in presence of at least three witnesses and the complainant and accused, whose attendance they are empowered to compel. Either party may appeal from the decision at the time decision is pronounced, or within eight days thereof, to the Political Agent or his assistant, in which case the mouzadar, gaonburah, peumah, or housha, or other duly recognized authority, will take the parties or cause them to be sent before the Political Agent or his assistant with one of the persons required to attend as a court witness. The case shall then be tried *de novo*.

21. An appeal lies to the Political Agent from the decisions of his assistant if preferred within sixteen days.

22. No appeal shall lie as a matter of right from the sentence of the Political Agent involving sentence of less than three years' imprisonment; but it is competent to the Chief Commissioner to call for the record of any case whatever, and to modify or reverse the decision passed. All sentences of over three years' imprisonment are appealable to the Chief Commissioner. Appeals to the Chief Commissioner must be preferred within thirty-two days. All sentences above seven

years must be confirmed by the Chief Commissioner, whose decision is final; but the Governor General in Council reserves to himself the prerogative of reviewing the proceedings of the Chief Commissioner and his subordinates, and passing such orders on them as he may deem fit.

23. The procedure of the Political Agent and his assistant shall be in the spirit of the Code of Criminal Procedure as far as it is applicable to the circumstances of the district and consistent with these rules; the chief exceptions are—

- (a.)—Only verbal order or notice shall be requisite except when the regular police are employed, or the person concerned is not resident or in the district at the time; or if in the district, but resident beyond it, where his place of abode is not known. But orders of summons shall be for a fixed day not exceeding sixteen days from that upon which the order is issued, and the order shall be made known to the person affected or to some adult member of his family, or proclaimed at the place he was last known to be at, in sufficient time to allow him, if he see fit to appear.
- (b.)—A note of the substance of all the proceedings in cases tried before them must be kept by the Political Agent and his assistant in the form prescribed by Section 228, Act X. of 1872. In cases requiring a sentence exceeding three years, a full note of the evidence and proceedings must be kept. Examinations and proceedings shall generally be recorded in English only.
- (c.)—The proceedings of the mouzadars, gaonburahs, peumahs, and houshas, or other duly recognized village authorities, need not be in writing; but if at the trial before the village authorities any person who can write can be found, a brief note of the proceedings is to be made.
- (d.)—All fines levied by the mouzadars, gaonburahs, peumahs, and houshas, or other duly recognized village authorities, shall be paid to the Political Agent or his assistant or other officer empowered to receive them within eight days from the date of realization.
- (e.)—It shall be discretionary to examine witnesses on oath in any form, or to warn them that they are liable to the punishment of perjury if they state that which they know to be false.

24. The Political Agent and his assistant shall keep the registers hereafter specified, and make returns of copies of the entries therein monthly to the Chief Commissioner:

- Register of crimes committed.
- Registers of criminal cases decided by the Political Agent and his assistant.
- Register of fines levied by the Political Agent and his assistant, and mouzadars, gaonburahs, peumahs, and houshas, or other duly recognized village authorities.
- Register of licenses to carry fire-arms.

IV.—CIVIL RULES.

25. The administration of civil justice in the Nága Hills is entrusted to the Chief Commissioner, the Political Agent, his assistant, and by the mouzadars, gaonburahs, peumahs, and houshas, and other chief village authorities.

26. Mouzadars, goanburahs, peumahs, and houshas, and other chief village authorities, may be recognized by the Political Agent by

sunnud under his signature as empowered to try cases without limit as to amount, but with the following reservations :

(a.)—They may not try suits in which their fathers, mothers, sons, daughters, uncles, aunts, sisters, brothers, the children of the foregoing, their wives or persons in the above relation to a wife, or any near relative, are parties, nor suits in which a native of the plains or native of another village not resident in their jurisdiction are parties.

(b.)—All suits must be decided in open durbar, in the presence of the parties and at least three respectable witnesses.

27. Mouzadars, gaonburahs, peumahs, and houshas, and other duly recognized village authorities, have power to compel attendance of parties to any suit and their witnesses,—all such persons being resident within their own jurisdiction, and to fine, within the limit of Rupees 50, persons wilfully failing to attend. They have power to award all costs, also compensation to defendants for unfounded or vexatious suits brought against them.

28. All proceedings shall be *vivā voce*, and the mouzadars, gaonburahs, peumahs, or houshas, or other duly recognized village authorities, shall not be called upon to make either record or registry of their decision. After hearing both parties and their witnesses, if any, they shall, with or without the opinion of assessors, as they think fit, pronounce a decision forthwith. If at the trial any person who can write can be found, a brief note of the proceedings is to be made.

29. Mouzadars, gaonburahs, peumahs, and houshas, and other duly recognized village authorities, may carry out their decision at once and order attachment of property to be made; but in no case is property so attached to be sold if the party cast claim to appeal within eight days. On such appeal being made, they shall send the parties and their witnesses to the Political Agent or his assistant forthwith, or as soon as may be, and either accompany them or send one respectable person who has been present at the trial with them.

30. All notices given by mouzadars, gaonburahs, peumahs, and houshas, and other duly recognized village authorities to parties or witnesses, shall be verbal, and for a fixed day not exceeding eight days from the day it is given. If a case be postponed it shall be fixed for a day not exceeding eight days from the order, and the case may be subsequently adjourned for periods not exceeding eight days on good cause shown.

31. The Political Agent and his assistant shall not ordinarily hear suits triable by mouzadars, gaonburahs, peumahs, or houshas, or other duly recognized village authorities, but they have a discretion to do so when they think right, and suits which under these rules the village authorities cannot try must be tried by the Political Agent or his assistant. A register of all suits tried by the Political Agent and his assistant shall be kept in such form as the Chief Commissioner shall direct.

32. The Political Agent and his assistant shall, in all cases in which the parties are indigenous inhabitants of the hills, endeavour to induce them to submit their case to *punchayet*. If they agree to this, each party shall name an equal number of arbitrators, and shall choose, or leave the arbitrators to choose, an umpire. The name and residence of arbitrators and umpire, and the matter in dispute, must be recorded before the proceedings commence, and the court will direct the mouzadar, gaonburah, peumah, or housha, or some other recognized authority, to assemble the *punchayet* and witnesses within eight days. When the case has been decided, the umpire shall appear with the parties before the court, which shall proceed to record the decision and enforce it as its own. From such decision there shall be no appeal.

33. An appeal shall lie from the decision of the mouzadar, gaonburah, peumah, housha, or other duly recognized village authority to the Political Agent or his assistant. A record shall be made of the matter in dispute and the decision of the village authority. If necessary the court shall examine the parties, and if the decision appears to be just, shall affirm and enforce it as one of its own. If the court sees reason to doubt the justice of the decision, it will try the case *de novo*, or refer it to a panchayet as above.

34. Houses, needful clothing, cooking utensils, or implements whereby the owner subsists, may not be attached, sold, or transferred, in execution of decree, unless themselves the subject of the suit.

35. There shall be no imprisonment for debt excepting in cases where the Political Agent is satisfied that the fraudulent disposal or concealment of property has taken place; in such case the debtor may be detained for a period not exceeding six months.

36. No appeal shall lie as of right to the Political Agent from decisions of his assistant or from the Political Agent, except as hereinafter provided; but the Political Agent, if he see fit, may call for the proceedings of any case decided by his assistant, and the Chief Commissioner may, upon application made, or otherwise, call for the proceedings of either of the lower courts, and revise them: provided that persons resident beyond the Naga Hills may appeal to the Chief Commissioner within thirty-two days from the date of a decision. The appeal shall be accompanied by a copy of the judgment appealed against and a clear statement of the grounds of appeal. The appeal may be presented to the Political Agent, who shall, if it be in order and presented in due time, endorse upon it the date of receipt and transmit it, with the proceedings in the suit, to the Chief Commissioner, who, after perusal of the petition of appeal and judgment, and after hearing the agent of the appellant, if any, may dismiss the appeal, or may remit the case to the lower court for the record of further evidence, or for re-trial of fresh issues, or reserve the case for hearing before his own court, and shall confirm, modify, or reverse, the decision of the lower court, passing such orders as to costs as may appear just. The decree of the appellate court shall be transferred to the court of the Political Agent for execution as a decree of its own.

37. The courts of the Chief Commissioner, the Political Agent, and his assistant, shall be guided by the spirit but not be bound by the letter of the Code of Civil Procedure.

38. No professional pleader or mooktear shall be allowed to appear in any case, except in cases before the Political Agent or his assistant with the special permission of the Judge trying the case, or if the defendant reside beyond the jurisdiction of the court; but relatives may appear for persons incapacitated by age, sex, or sickness.

39. It shall be discretionary to examine witnesses on oath in any form, or to warn them that they are liable to the punishment of perjury if they state that which they know to be false.

SANITARY.

The 14th April 1874.

No. 84.—Under the provisions of Section 25 of Act XXII of 1864 (an Act to make provision for the Administration of Military Cantonments), the Governor General in Council is pleased to extend the rules for Military Cantonments in the North-Western Provinces, framed under Clause 7 of Section 19 of the Act, to that portion of the village of Talpoora adjoining the Jhansie Cantonment, which is bounded

On the South by the Cantonment of Jhansie,
On the North by Gwalior Territory,
On the West by Jhansie,
On the North-East by Gwalior Territory, and
On the East by the Cantonment of Jhansie.

A. C. LYALL,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.—POLITICAL.

Fort William, the 17th April 1874.

No. 896 P.—The following Commercial Treaty, concluded with His Highness the Ameer of Kashgar and Yarkand, is published for general information:—

Treaty between the British Government and HIS HIGHNESS THE AMEER MAHOMED YAKOOB KHAN, Ruler of the territory of Kashgar and Yarkand, his heirs and successors executed on the one part by THOMAS DOUGLAS FORSYTH, C.B., in virtue of full powers conferred on him in that behalf by HIS EXCELLENCY THE RIGHT HON'BLE THOMAS GEORGE BARING BARON NORTHBROOK of Stratton and a Baronet, Member of the Privy Council of Her Most Gracious Majesty the Queen of Great Britain and Ireland, Grand Master of the Most Exalted Order of the Star of India, Viceroy and Governor General of India in Council, and on the other part by SYUD MAHOMED KHAN TOORAH, Member of the 1st Class of the Order of Medjedie, &c., in virtue of full powers conferred on him by His Highness.

WHEREAS it is deemed desirable to confirm and strengthen the good understanding which now subsists between the high contracting parties, and to promote commercial intercourse between their respective subjects, the following Articles have been agreed upon:—

ARTICLE I.

The high contracting parties engage that the subjects of each shall be at liberty to enter, reside in, trade with, and pass with their merchandize and property into and through all parts of the dominions of the other, and shall enjoy in such dominions all the privileges and advantages with respect to commerce, protection, or otherwise, which are or may be accorded to the subjects of such dominions, or to the subjects or citizens of the most favored nation.

ARTICLE II.

Merchants of whatever nationality shall be at liberty to pass from the territories of the one contracting party to the territories of the other with their merchandize and property at all times and by any route they please; no restriction shall be placed by either contracting party upon such freedom of transit unless for urgent political reasons to be previously communicated to the other; and such restriction shall be withdrawn as soon as the necessity for it is over.

ARTICLE III.

European British subjects entering the dominions of His Highness the Ameer for purposes of trade or otherwise must be provided with passports certifying to their nationality. Unless provided with such passports they shall not be deemed entitled to the benefit of this Treaty.

ARTICLE IV.

On goods imported into British India from territories of His Highness the Ameer by any route over the Himalayan passes which lie to the south of His Highness' dominions, the British Government engages to levy no import duties. On goods imported from India into the territories of His Highness the Ameer no import duty exceeding $2\frac{1}{2}$ per cent. *ad valorem* shall be levied. Goods imported as above into the dominions of the contracting parties may, subject only to such excise regulations and duties and to such municipal or town regulations and duties as may be applicable to such classes of goods generally, be freely sold by wholesale or retail and transported from one place to another within British India and within the dominions of His Highness the Ameer respectively.

ARTICLE V.

Merchandise imported from India into the territories of His Highness the Ameer will not be opened for examination till arrival at the place of consignment. If any disputes should arise as to the value of such goods the Customs Officer or other Officer acting on the part of His Highness the Ameer shall be

entitled to demand part of the goods at the rate of one in forty in lieu of the payment of duty. If the aforesaid Officer should object to levy the duty by taking a portion of the goods, or if the goods should not admit of being so divided, then the point in dispute shall be referred to two competent persons, one chosen by the aforesaid Officer and the other by the importer, and a valuation of the goods shall be made, and if the referees shall differ in opinion they shall appoint an arbitrator whose decision shall be final, and the duty shall be levied according to the value thus established.

ARTICLE VI.

The British Government shall be at liberty to appoint a Representative at the Court of His Highness the Ameer and to appoint Commercial Agents subordinate to him in any towns or places considered suitable within His Highness' territories. His Highness the Ameer shall be at liberty to appoint a Representative with the Viceroy and Governor General of India, and to station Commercial Agents at any places in British India considered suitable. Such Representatives shall be entitled to the rank and privileges accorded to Ambassadors by the law of nations, and the Agents shall be entitled to the privileges of Consuls of the most favored nation.

ARTICLE VII.

British subjects shall be at liberty to purchase, sell, or hire land or houses or depôts for merchandize in the dominions of His Highness the Ameer, and the houses, depôts, or other premises of British subjects shall not be forcibly entered or searched without the consent of the occupier, unless with the cognizance of the British Representative or Agent and in presence of a person deputed by him.

ARTICLE VIII.

The following arrangements are agreed to for the decision of civil suits and criminal cases within the territories of His Highness the Ameer in which British subjects are concerned :—

(a.)—Civil suits in which both plaintiff and defendant are British subjects, and criminal cases in which both prosecutor and accused are British subjects, or in which the accused is a European British subject mentioned in the 3rd Article of this Treaty, shall be tried by the British Representative or one of his Agents in the presence of an Agent appointed by His Highness the Ameer;

(b.)—Civil suits in which one party is a subject of His Highness the Ameer and the other party a British subject, shall be tried by the Courts of His Highness in the presence of the British Representative or one of his Agents, or of a person appointed in that behalf by such Representative or Agent;

(c.)—Criminal cases in which either prosecutor or accused is a subject of His Highness the Ameer shall, except as above otherwise provided, be tried by the Courts of His Highness in presence of the British Representative or of one of his Agents, or of a person deputed by the British Representative or by one of his Agents;

(d.)—Except as above otherwise provided, civil and criminal cases in which one party is a British subject, and the other the subject of a foreign power, shall, if either of the parties is a Mahomedan, be tried in the Courts of His Highness; if neither party is a Mahomedan, the case may, with consent of the parties, be tried by the British Representative or one of his Agents: in the absence of such consent by the Courts of His Highness;

(e.)—In any case disposed of by the Courts of His Highness the Ameer to which a British subject is party, it shall be competent to the British Representative, if he considers that justice has not been done, to represent the matter to His Highness the Ameer, who may cause the case to be retried in some other Court in the presence of the British Representative or of one of his Agents, or of a person appointed in that behalf by such Representative or Agent.

ARTICLE IX.

The rights and privileges enjoyed within the dominions of His Highness the Ameer by British subjects under this Treaty shall extend to the subjects of all Princes and States in India in alliance with Her Majesty the Queen; and if, with respect to any such Prince or State, any other provisions relating to this

Treaty or to other matters should be considered desirable, they shall be negotiated through the British Government.

ARTICLE X.

Every affidavit and other legal document filed or deposited in any Court established in the respective dominions of the high contracting parties, or in the Court of the Joint Commissioners in Ladakh, may be proved by an authenticated copy, purporting either to be sealed with the seal of the Court to which the original document belongs, or in the event of such Court having no seal, to be signed by the Judge or by one of the Judges of the said Court.

ARTICLE XI.

When a British subject dies in the territory of His Highness the Ameer, his movable and immovable property situate therein shall be vested in his heir, executor, administrator, or other representative in interest or (in the absence of such representative) in the Representative of the British Government in the aforesaid territory. The person in whom such charge shall be so vested shall satisfy the claims outstanding against the deceased, and shall hold the surplus (if any) for distribution among those interested. The above provisions *mutatis mutandis* shall apply to the subjects of His Highness the Ameer who may die in British India.

ARTICLE XII.

If a British subject residing in the territories of His Highness the Ameer becomes unable to pay his debts, or fails to pay any debt within a reasonable time after being ordered to do so by any Court of Justice, the creditors of such insolvent shall be paid out of his goods and effects; but the British Representative shall not refuse his good offices, if needs be, to ascertain if the insolvent has not left in India disposable property which might serve to satisfy the said creditors. The friendly stipulations in the present Article shall be reciprocally observed with regard to His Highness' subjects, who trade in India under the protection of the laws.

THIS Treaty having this day been executed in duplicate and confirmed by His Highness the Ameer, one copy shall, for the present, be left in the possession of His Highness, and the other, after confirmation by the Viceroy and Governor-General of India, shall be delivered to His Highness within twelve months in exchange for the copy now retained by His Highness.

Signed and sealed at Kashgar on the second day of February in the year of our Lord 1874, corresponding with the fifteenth day of Zilhijj 1290 Hijri.

(Sd.) T. DOUGLAS FORSYTH,
Envoy and Plenipotentiary.

GENERAL.

The 16th April 1874.

No. 814G.—APPOINTMENT.—With reference to Notification No. 779G, dated the 10th instant, Mr. J. C. Edwards, Political Assistant of the 2nd Class, will officiate as 1st Assistant to the Political Resident in the Persian Gulf, during the absence of Major Grant, or till further orders, continuing in his present grade of the political service.

H. LEPOER WYNNE,
Offg. Secretary to the Govt. of India.

STAR OF INDIA.

NOTIFICATION.

Fort William, the 17th April 1874.

No. 5.—The following Extract from the *London Gazette* of the 27th February last, is published by Order of the Grand Master of the Most Exalted Order of the Star of India:—

INDIA OFFICE,
February 25th 1874.

The Queen has been graciously pleased to nominate and appoint Colonel Henry Hopkinson, Bengal Staff Corps, late Commissioner of Assam and Agent to the Governor General of India on the North-East Frontier, to be a Companion of the Most Exalted Order of the Star of India.

H. LEPOER WYNNE,
for Secy. to the Most Exalted Order of the Star of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS:

Fort William, the 17th April 1874.

No. 2462.—Mr. W. Donald, Officiating Assistant Accountant General, Madras, is allowed privilege leave for two months and twenty-nine days from the 27th ultimo.

LEAVE AND ALLOWANCES.

The 17th April 1874.

No. 2466.—The Governor General in Council is pleased to declare that the scale of servants prescribed in the Notification of this Department, No. 778, dated the 31st January 1872, for public officers provided with free passage by sea, is also applicable to officers provided with free passage on river steamers.

MINT AND CURRENCY.

The 17th April 1874.

No. 2471.—Surgeon Major H. E. Busteed, M. D., Assay Master of the Calcutta Mint, is allowed privilege leave for three months from the 2nd proximo.

Surgeon Major P. F. Bellew is appointed to officiate as Assay Master of the Calcutta Mint, and Mr. F. W. Peterson as Deputy Assay Master of the Bombay Mint.

SEPARATE REVENUE.—POST OFFICE.

The 17th April 1874.

No. 2415.—Mr. A. M. Markham, C. S., received charge of the Office of Post Master General of the North-Western Provinces from Mr. C. W. Hutchinson on the afternoon of the 24th ultimo.

R. B. CHAPMAN,
Secy. to the Govt. of India.

MILITARY DEPARTMENT.

Fort William, the 11th April 1874.

No. 377 of 1874.—The under-mentioned Officer is permitted to proceed to Europe on furlough on private affairs:—

Captain John Tulloch Whish, of the Bengal Staff Corps, Quartermaster, 16th (The Lucknow) Regiment of Native Infantry,—for two years, under Rules IX and XV of the Regulations of 1868.

The 13th April 1874.

No. 378 of 1874.—With reference to the Notification issued by the Government of Bengal, dated the 1st April 1874, the services of Surgeon S. Brereton, of the Medical Department, late Acting Civil Surgeon of the Chittagong Hill Tracts, are replaced at the disposal of His Excellency the Commander-in-Chief.

No. 379 of 1874.—The under-mentioned Officer has been allowed furlough to Europe on Medical Certificate:—

Surgeon John MacGregor of the Medical Department,—for one year, under Rule IX of the furlough Regulations of 1868 (Note 1).

No. 380 of 1874.—That portion of G. G. O. No 118 of the 6th February 1874, promoting Lieutenant-Colonel James Edward Westropp, of the Bombay Staff Corps, to the rank of Colonel, by Brevet, from the 1st February 1874, is hereby cancelled, that Officer having been permitted to retire from the service from the 25th January 1874.

No. 381 of 1874.—Captain A. F. Jones, of the General List Infantry, is allowed an extension of leave to the 6th March 1874, the date on which he reported his return to India from leave to England granted him in February 1871.

No. 382 of 1874.—The under-mentioned Warrant Officer has been allowed furlough to Europe on Medical Certificate:—

Deputy Commissary and Honorary Captain John Matthews, Barrack Master, Ferozepore Division,—for two years, under the provisions of G. G. O. No. 207 of 1869.

No. 383 of 1874.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs:—

Surgeon Major Charles Planck, of the Medical Department, Sanitary Commissioner, North-Western Provinces,—for six months, under Rule IX of the Regulations of 1868.

Captain William Saurin Brooke, of the Bengal Staff Corps, Deputy Commissioner, 4th Class, Central Provinces,—for twenty months, under Rule IX of the Regulations of 1868.

The 14th April 1874.

No. 384 of 1874.—The under-mentioned Officer is allowed furlough to Europe on private affairs, under the Regulations of 1868:—

Lieutenant Colonel Neil Edmonstone Boileau, of the Bengal Staff Corps, Deputy Judge Advocate, Rawal Pind Division.

No. 385 of 1874.—The services of Surgeon R. H. Curran, of the Medical Department, officiating in medical charge, 42nd (Assam) Regiment of Native (Light) Infantry, are placed temporarily at the disposal of the Government of Bengal.

No. 386 of 1874.—The under-mentioned widows are admitted to pension equal to that conferred by the Order of Merit on their late husbands for three years, commencing from the date of the casualty:—

Name.	Rank, Name, and Corps of deceased.	Date of admission.	Class of order of merit.	Circle of payment.
Oomraee ...	Seestul Sooknul, Naik, 13th (The Shekhwattee) Regiment of Native Infantry.	Feb. 20, 1871	3rd Class	N. W. P.
Mohones ...	Chundee, Sepoy, late 73rd Native Infantry.	Dec. 12, 1872	3rd Class	N. W. P.

No. 387 of 1874.—Lieutenant James Landale, of the Eastern Bengal Railway Volunteer Rifle Corps, is allowed leave of absence for one year on private affairs to proceed to Europe, from the 10th April 1874.

No. 388 of 1874.—The services of First Class Apothecary W. Wade, of the Subordinate Medical Department, are placed at the disposal of the Government of Bengal.

No. 389 of 1874.—The under-mentioned Officer of the Royal Engineers, who has been placed under orders for duty in the Bengal Presidency, reported his arrival on the date specified:—

Lieutenant E. C. Fanshawe,—date of arrival at Bombay, 3rd April 1874.

No. 390 of 1874.—The services of First Class Assistant Apothecary J. Reid, of the Subordinate Medical Department, are placed at the disposal of the Home Department.

No. 391 of 1874.—The services of Surgeon Major W. F. deFabeck, M. D., of the Madras Medical Department, are placed temporarily at the disposal of the Home Department.

No. 392 of 1874.—Under the authority of the Right Hon'ble the Secretary of State for India, it is hereby notified for general information and guidance that the name of Captain J. McNair, of the Bengal Staff Corps, is in future to be borne in the list of the Bengal Army as Captain John Macnair.

No. 393 of 1874.—The services of Lieutenant M. R. Spence, of the Bengal Staff Corps, 2nd Wing Subaltern and Officiating Quartermaster 14th (The Ferozepore) Regiment of Native Infantry, are placed at the disposal of the Hon'ble the Lieutenant-Governor, North-Western Provinces, for employment on His Honor's Personal Staff.

The 15th April 1874.

No. 394 of 1874.—The under-mentioned Officers are permitted to proceed to Europe on furlough on private affairs:—

Captain William Alexander Lawrence, of the Bengal Staff Corps,—for two years, under Rule IX of the Regulations of 1868.

Surgeon George Massy, of the Medical Department,—for 18 months, under Rule IX of the Regulations of 1868.

No. 395 of 1874.—Lieutenant Colonel J. B. Cox, Sub-Assistant Commissary General, 1st Class, having returned from leave in India, will officiate as Deputy Assistant Commissary General, 1st Class, with effect from the 16th March 1874, and until further orders, junior Officers acting in higher grades reverting to their proper places in the Department.

No. 396 of 1874.—The under-mentioned Officers have reported their return from England:—

Major W. G. Davies, of the Bengal Staff Corps, Deputy Commissioner, 1st Class, Officiating Settlement Commissioner, Umritsur and De-rajat Divisions, Punjab,—date of arrival at Bombay, 17th January 1874 (date of departure on furlough 5th February 1872).

Major W. R. M. Holroyd, of the Bengal Staff Corps, Director of Public Instruction, Punjab,—date of arrival at Bombay, 17th January 1874 (date of departure on furlough, 5th February 1872).

Captain T. St. Q. Clutterbuck, of the General List Infantry, Fort Adjutant, Attock,—date of arrival at Bombay, 3rd April 1874.

Captain C. E. D. Branson, of the General List Infantry,—date of arrival at Fort William, 4th April 1874.

Captain H. W. Pitcher, v. c., of the Bengal Staff Corps, 2nd in Command and Wing Officer, 1st Punjab Infantry, Punjab Frontier

Force,—date of arrival at Bombay, 29th January 1874 (date of departure on furlough, 31st January 1872).

Captain J. Colledge, of the Bengal Staff Corps, 3rd Squadron Officer, 2nd Regiment, Central India Horse,—date of arrival at Bombay, 19th March 1874.

Lieutenant J. Corse-Scott, of the Bengal Staff Corps, Quartermaster, 37th (The Meerut) Regiment of Native Infantry,—date of arrival at Fort William, 5th April 1874.

Lieutenant Sir C. H. Leslie, Bart., of the Bengal Staff Corps, 2nd Wing Subaltern, 37th (The Meerut) Regiment of Native Infantry,—date of arrival at Fort William, 5th April 1874.

Lieutenant C. F. Call, of the Royal Engineers, Assistant Engineer, 2nd Grade, Department Public Works, Central Provinces,—date of arrival at Bombay, 3rd April 1874.

Surgeon D. P. Palmer, M. D., of the Medical Department, in medical charge 5th Bengal Cavalry,—date of arrival at Bombay, 3rd April 1874.

No. 397 of 1874.—The under-mentioned Officers have reported their departure for Europe on the dates specified:—

Lieutenant Colonel (Brevet Colonel) H. L. Robertson, of the Bengal Staff Corps, G. G. O. No. 230 of 1874,—Peshawur, 27th March 1874.

Surgeon Major F. Carter, of the Medical Department, G. G. O. No. 370 of 1874,—Castor, 10th April 1874, from Bombay.

Captain W. H. Meiklejohn, of the General List Infantry, G. G. O. No. 129 of 1874,—Delhi, 6th April 1874, from Bombay.

No. 398 of 1874.—With reference to the Notification issued by the Home Department, No. 135 of the 9th April 1874, the services of Captain J. Hotham, of the Madras Staff Corps, late Officiating Assistant Superintendent of Police, British Burmah, are replaced at the disposal of the Government of Fort St. George.

No. 399 of 1874.—The following extract from list No. 6, dated 26th March 1874, of Military Officers of the Bengal Establishment permitted to return to duty and granted extensions of leave, received from the India Office, is published for general information:—

Permitted to return.

Colonel C. C. Osborne, C. B.

Captain W. C. Ramsden.

Captain T. R. Davidson.

Captain C. W. J. Harrison, R. E.

Granted extensions of leave.

Lieutenant Colonel E. St. George,—6 months, sick certificate.

Lieutenant Colonel J. W. Orchard,—6 months, sick certificate.

Captain E. R. Conolly,—6 months, sick certificate.

Captain W. J. Bax,—6 months, sick certificate.

No. 400 of 1874.—Captain A. R. Badecock, Sub-Assistant Commissary General, 1st Class, having returned from furlough to Europe, will officiate as Deputy Assistant Commissary General, 2nd Class, with effect from the 28th March 1874, and until further orders.

The 16th April 1874.

No. 401 of 1874.—The under-mentioned officer has been permitted to proceed to Europe on furlough on private affairs:—

Captain Henry Archibald McNair, of the late 29th Regiment, Native Infantry, 2nd Squadron Officer, 12th Bengal Cavalry,—for two years, under Rules IX and XV of the Regulations of 1868.

The 17th April 1874.

No. 402 of 1874.—His Excellency the Governor General in Council is pleased to make the following permanent and temporary appointments in the Department of Military Accounts:—

BENGAL.

Permanent.

Lieutenant Colonel H. P. Williams, Pay Master (on furlough), to be 1st Examiner, Pay Department, *vice* Lieutenant Colonel T. B. Harrison appointed Examiner of Commissariat and Stud Accounts.

Colonel O. Hamilton, Pay Master, North-Western Provinces Circle, Officiating Presidency Pay Master, to be Presidency Pay Master, *vice* Colonel C. F. M. Mundy, who vacated the appointment on attaining the Colonel's Allowances.

Colonel H. A. Cockburn, Deputy Pay Master, North-Western Provinces Circle, with the designation of Pay Master, to be a Pay Master to complete the Establishment.

Captain C. A. E. S. Carter, Assistant, Pay Department, to be a Deputy Pay Master, *vice* Colonel H. A. Cockburn.

Captain H. G. Saunders, Bengal Staff Corps, who has passed the prescribed examination and fulfilled the probationary period, is brought on the Establishment as an Assistant.

Temporary.

Colonel O. Hamilton, Presidency Pay Master, to officiate as 1st Examiner, Pay Department, during the absence on furlough to Europe of Lieutenant Colonel Williams, or until further orders.

Colonel H. A. Cockburn, Pay Master, to officiate as Presidency Pay Master, *vice* Colonel Hamilton, officiating as 1st Examiner, Pay Department.

Captain C. A. E. S. Carter, Deputy Pay Master, to take charge of the Accounts Branch of the Office of Controller of Military Accounts, until further orders.

Captain H. G. Saunders, Assistant in the Pay Department, to officiate as a Deputy Pay Master during Captain Carter's employment in the Controller's Office, or until further orders.

FORT ST. GEORGE.

Captain C. J. Durand, Assistant, Pay Department, Bengal, to the charge of the Accounts Branch of the Office of Controller of Military Accounts, Madras, during the period Colonel Clarke may officiate as Pay Master, Presidency Circle, Madras, or until further orders.

BOMBAY.

Lieutenant Colonel A. W. Graham, Examiner, Pay Department, to officiate as Examiner of Commissariat, Barrack and Clothing Departments, during the absence on furlough to Europe of Lieutenant Colonel W. Gray, or until further orders.

Major T. H. Turner, Examiner, Ordnance Department, to officiate as Examiner, Pay Department, during the period Lieutenant Colonel Graham may officiate as Examiner of Commissariat Accounts, or until further orders.

No. 403 of 1874.—The following extract from the *London Gazette* of the 17th March 1874, page 1694, is published for general information:—

WAR OFFICE, PALL MALL,
The 17th March 1874.

BREVET.

* * * * *

The under-mentioned officers having completed the qualifying service, to be Colonels:—

Lieutenant Colonel DeSymons Barrow, Madras Staff Corps, dated 28th December 1873.

Lieutenant Colonel James Roper Boswall, Madras Staff Corps, dated 28th December 1873.

Lieutenant Colonel James Davidson, Madras Staff Corps, dated 28th December 1873.

Lieutenant Colonel George Towers Hilliard, Madras Staff Corps, dated 28th December 1873.

Lieutenant Colonel James Smith Martyr, Madras Staff Corps, dated 28th December 1873.

Lieutenant Colonel Charles Murray, Bengal Staff Corps, dated 28th December 1873.

No. 404 of 1874.—The under-mentioned officer of the Bengal Staff Corps, having completed 20 years' service, is promoted to the rank of Major, from the date specified, under the provisions of G. G. O. No. 808 of the 26th September 1866, subject to Her Majesty's approval:—

Captain Charles Edward Stewart,—14th April 1874.

No. 405 of 1874.—Ahmed Khan is appointed a Jemadar in the 1st Punjab Infantry, Punjab Frontier Force, on probation, *vice* Oomur, deceased.

No. 406 of 1874.—The following promotion is made in the under-mentioned Corps of the Native Army:—

16th (The Lucknow) Regiment of Native Infantry.

Havildar Jowahir Singh, to be Jemadar, from the 21st September 1873, *vice* Buldeo Pattuck, promoted.

No. 407 of 1874.—Havildar Gool Ahmed, of the Corps of Guides, Punjab Frontier Force, is promoted to the rank of Jemadar, and will be borne as a supernumerary in that grade until absorbed.

No. 408 of 1874.—His Excellency the Governor General in Council is pleased to make the following appointment:—

HYDERABAD CONTINGENT.

1st Cavalry.

Surgeon Major C. T. Eves, in medical charge, 6th Infantry, Hyderabad Contingent, to officiate in medical charge during the absence on leave of Surgeon Major A. Sanderson, M. D., or until further orders.

H. K. BURNE, Colonel,
Secretary to the Govt. of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.—ESTABLISHMENT.

Fort William, the 11th April 1874.

No. 212.—Lieutenant A. J. F. Reid, B. S. C., is appointed to the Public Works Department as an Assistant Engineer, 2nd Grade, and posted to Bengal.

The following students of the Thomason College are appointed to the Public Works Department as Engineer Apprentices and posted to Bengal:—

Mr. V. B. Paterson.
Baboo Shiv Dayal, B. A.
Mr. F. J. McLaughlin.
" S. Jarman.
" H. T. Gwyther.
Baboo Ram Dayal, B. A.

Mr. H. G. F. Smith.
" A. E. Adie.
Baboo Babu Mal, B. A.
Mr. R. L. Campbell.
Baboo Mohendro Nath Mu.
khopadhyay.

No. 213.—Mr. J. P. Doyle, Executive Engineer, 2nd Grade, is, on return from furlough, posted to the Indus Valley (State) Railway.

No. 214.—Gunes Bulall Fanshe is appointed to the Public Works Department as an Overseer, 3rd Grade, and posted to Central India.

No. 215.—With reference to Public Works Department Notification No. 633 of the 31st October 1873, Mr. F. Morrison assumed charge of the duties of Assistant Controller of Public Works Accounts, Punjab, on the forenoon of the 2nd January 1874.

The 14th April 1874.

No. 218.—Baboo Hurry Mohun Banerjee is appointed to the Public Works Department as an Overseer, 2nd Grade, temporarily, and posted to the Tirhoot (State) Railway.

No. 219.—The following appointment by the Government of Bengal in connection with Famine Relief Works is confirmed:—

Mr. L. Roberts, Executive Engineer, 1st Grade, to be Special Superintending Engineer, Rajshahye Division, with the rank of Officiating Superintending Engineer, 3rd Grade, *vice* Mr. G. W. Vivian, who reverts to his substantive appointment as Executive Engineer, 1st Grade.

No. 220.—Baboo Rakhal Dass Roy, Supervisor, 2nd Grade, is transferred from the Agra District, Rajpootana (State) Railway, to Bengal.

No. 221.—Mr. W. H. D. Duval, Store-keeper, 2nd Grade, is transferred from the Indus Valley (State) Railway to the Tirhoot (State) Railway.

No. 222.—Mr. M. S. Dooley, Assistant Engineer, 1st Grade, Punjab Northern (State) Railway, has passed the examination in the native languages according to the departmental standard.

No. 223.—ERRATUM.—In Notification No. 157, dated 20th March 1874, for "North-Western

Provinces, Provincial Establishment," read "Military Works."

No. 224.—Mr. W. C. Phillips is appointed to the Accounts Branch of the Public Works Department as an Accountant, 4th Grade, on probation, with effect from 14th March 1874, and attached to the Office of the Examiner of Guaranteed Railway Accounts, Calcutta.

No. 225.—Mr. G. E. Nepean is appointed to the Public Works Department as an Engineer Apprentice on probation, and posted to British Burmah.

The 16th April 1874.

No. 226.—Mr. A. Brereton, Assistant Engineer, 2nd Grade, Indus Valley (State) Railway, passed the prescribed colloquial examination in Hindustani on the 19th January.

No. 227.—The following promotions are made in the establishment of Accountants in the Minor Administrations and Railways, with effect from the 1st March 1874:—

From the 3rd to the 2nd Grade.

Mr. W. R. P. Gordon, Office of the Auditor Oudh and Rohilkund Railway Accounts.
A. Gorooswamy Moodelliar, Mysore.

From the 4th to the 3rd Grade.

Mr. J. Lionett, Punjab Northern (State) Railway.
Lalla Rulla Ram, Indus Valley (State) Railway.

The 17th April 1874.

No. 229.—Lieutenant W. T. Shone, R. E., Assistant Engineer, 2nd Grade, is transferred from the Punjab Irrigation Branch to the Bengal Irrigation Branch.

No. 230.—Mr. A. Grant, Superintending Engineer, 1st Grade, has been granted by Her Majesty's Secretary of State for India leave for six months on medical certificate in extension of the leave granted him in Public Works Department Notification No. 278 of the 10th April 1873.

No. 231.—Mr. G. Sharp, temporary Sub-Engineer, 3rd Grade, Hyderabad, is confirmed in his appointment, with effect from the 20th March 1872.

No. 232.—Mr. E. Behrmann, temporary Sub-Engineer, 2nd Grade, Indus Valley (State) Railway, is promoted to Assistant Engineer, 2nd Grade, with effect from 27th October 1873.

No. 233.—Mr. T. Burrell, temporary Sub-Engineer, 3rd Grade, Holkar (State) Railway, is confirmed in his appointment, with effect from date of joining.

No. 234.—Mr. J. T. Fernandez is appointed to the Public Works Department as a Sub-Engineer, 3rd Grade, and posted to the Neemuch (State) Railway, with effect from the 8th April 1874.

TELEGRAPH.

The 13th April 1874.

No. 217.—The Governor General in Council is pleased, in exercise of the authority conferred on him by the 7th Section of Act VIII of 1860, to sanction the following General Rules for working the Telegraph Lines of State Railways in India:—

1. The construction, maintenance and repair of the lines shall be vested in the Government Telegraph Department, the Officers of which shall be permitted to erect and maintain posts and wires and other appurtenances of a telegraph, within the railway fences, to such an extent as, under the orders of the Director General of Telegraphs may be required.

2. The Railway authorities shall allow all officers, inspectors, artificers, workmen and others employed by the Government Telegraph Department in the construction or repair of the lines of telegraph within the railway boundaries, to enter on the Railway premises, and shall give such persons all reasonable facilities for travelling, and for transporting material along the lines.

3. The Government Telegraph Department will supply to the authorities of each Railway for their exclusive use as many of the wires erected along the Railway as the Government of India, in the Public Works Department, may consider necessary for the proper working of the Railway, at a fair rent to be fixed from time to time by the Government.

4. The instruments in the Railway Offices shall be of a pattern approved by the Government Telegraph Department, which will supply them.

5. The technical inspection of the Railway Offices, the regulation of the instruments and their repair shall be undertaken by the Government Telegraph Department on payment by each Railway of an annual sum, which may be either the actual cost or a lump sum in the way of contract, as may be mutually agreed upon between the Government Telegraph Department and the Officers of each Railway.

6. The Railway Offices shall be connected by wire with the Offices of the Government Telegraph Department wherever the latter may so desire, and the Railway authorities shall afford all necessary facilities for establishing and maintaining the connection.

7. The telegraph staff of each Railway shall be wholly and exclusively controlled and paid by the Railway authorities, but shall be amenable to the penal clauses of the Telegraph Act No. VIII of 1860, in the same manner as if they were employés of the Government Telegraph Department.

8. Each Railway shall work the wires rented to it subject to the general control of the Public Works Department of the Government of India for its own purposes only, excepting so far as is provided by the subsequent conditions.

9. Messages tendered at any Railway Office for transmission to any part of India, and messages transferred from a Government Telegraph Office, or from a Telegraph Office of an adjoining Railway, shall be received and transmitted by each Railway, according to the following rules:—

(a).—The system adopted in the Government Telegraph Department in respect of instruments, tariff receipt, transmission and check of messages, and code signals, shall be adopted and strictly followed so far as the Government Telegraph Department may require.

(b).—Messages not relating to the business of the Railway shall be received at all its Telegraph Offices when open for traffic, and shall be transmitted subject to the requirements of the Railway traffic, which, in all cases, will have precedence, except in cases specially provided for in Clause (7).

(c).—Messages tendered at Railway Offices for transmission to places on the same Railway will be sent by the Railway wires.

(d).—Messages addressed to stations on a Railway, whether State or Guaranteed, the telegraph of which is connected with, or immediately adjoins, the receiving State Railway, may be transmitted direct to that Railway in the following cases:—

(1).—When they are on Railway traffic business.

(2).—When they are on the business of passengers passing from one line to the other.

(3).—When neither the receiving, nor any intermediate Railway Office, is connected with the Government Telegraph, either by wire, or by an arrangement for hand delivery.

(4).—When there would be manifest delay by transferring to the Government line.

(e).—Messages tendered at a Railway Office for any place not on the Railway, shall, except in the cases provided for under the preceding rule, be transferred to the Government Telegraph Office connected with the Railway Office at or nearest to the place at which the message is tendered, or to any such Government Telegraph Office where transfer by hand has been mutually agreed upon as more convenient than by wire. Similarly, messages from any place not on the Railway, but addressed to a place on the Railway at which there is no Government Telegraph Office, shall, except in the cases provided for under the preceding rule, be transferred from the Government Telegraph to the Railway Telegraph, at the connected, or other convenient Government Telegraph Office, nearest to the place of destination.

(f).—For messages originating at an Office of any Railway, and addressed to a place on the same Railway, and delivered to the addressee by the Railway, the whole charge will be credited to the Railway.

(g).—For all messages which have not passed over the Railway lines, and are transferred by a Railway Receiving Office to a Government Telegraph Office, for transmission by the Government wires, the Railway shall receive one-eighth of the total charge, and the same proportion shall be received by the Government Telegraph Department for a message similarly transferred direct from a Government Receiving Office to a Railway Office for transmission by the Railway wires.

(h).—For messages that pass over the Railway lines, and are sent for delivery only to a connected Government Telegraph Office, the Government Telegraph Department will receive one-eighth of the total charge, and similarly the same proportion shall be received by the Railway for messages that pass over Government lines, and are sent for delivery only to a connected Railway Office.

(i).—For all messages which pass over the Government wires, and the wires of one or more Railways, any or each such Railway shall be credited with one-fourth of the original charge, the balance being credited to the Government Telegraph Department.

(j).—For all messages which, under Clause (d), pass over the wires of two adjoining State Railways, or a State Railway, and an adjoining Guaranteed Railway, without being transferred to the Government Telegraph, the proceeds will be divided between the Railway Telegraphs in equal proportions.

(k).—Messages, on the service of the Government Telegraph Department, shall be transmitted, without charge, to, or from, all stations on State Railways.

(l).—Public and State messages shall, as a rule, be sent in order of receipt, but a "State" message marked "clear the line" or "precedence" shall, so far as is consistent with the safe working of the Railway, take precedence of all other messages.

(m).—Copies of all messages, not on the business of the Railway, transmitted from, or addressed to, any State Railway Office, shall be regularly forwarded post-paid to the Government Telegraph Check Office under instructions which shall be issued by the Director General of Telegraphs in India.

10. The Director General of Telegraphs in India, or any Officer deputed by him, may, at any time, inspect any of the Telegraph Offices of the State Railways, or messages sent from, or received at, any of them, and the Railway authorities shall give all facilities for such inspections, and shall submit for inspection any books or accounts connected with the working of the Railway Telegraphs, or any originals or copies of messages sent or received which the Director General or such Officer may require.

The 17th April 1874.

No. 228.—Mr. W. N. Toulmin, Assistant Superintendent, 1st Grade, will officiate as a Superintendent, 3rd Grade, during the absence of Mr. W. McGregor on leave, or until further orders.

C. H. DICKENS, *Colonel, R. A.,*
Secretary to the Govt. of India.



The Gazette of India.

Published by Authority.

CALCUTTA. SATURDAY, APRIL 25, 1874.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CONTENTS.

PART I.—Government of India Notifications, Appointments, Promotions, Leave of Absence, General Orders, Rules and Regulations.

PART II.—Notifications by High Court, Comptroller General, Administrator General, Paper Currency Dept., Presidency Pay Master, Money Order Department, Mint Master, Secretary and Treasurer, Bank of Bengal, Supdt. of Government Printing, and other Government Officers, Postal, Telegraph, and Commissariat Notices.

PART III.—Advertisements and Notices by private Individuals and Corporations.

PART IV.—Acts of the Governor General's Council assented to by the Governor General:—

The Assam Chief Commissioner's Powers Act, 1874.
The European Vagrancy Act, 1874.
The Salt Act, 1874.

PART V.—Bills introduced in the Council of the Governor General for making Laws and Regulations, or published under Rule 22:—

The Presidency Police Magistrates Bill, 1874.
The Burma Courts Act Amendment Bill, 1872.
The Indian Ports Bill, 1874.

SUPPLEMENT NO. 17.

PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.—PUBLIC.

Fort William, the 18th April 1874.

No. 168.—Under the provisions of the Act of Parliament, 24 and 25 Vic., Cap. 104, Section 7, the Governor General in Council has been pleased to appoint Mr. William Fraser McDonell, *v. c.*, of the Bengal Civil Service, to officiate as a Judge of the High Court of Judicature at Fort William in Bengal.

The 21st April 1874.

No. 175.—The Notification of this Department, No. 316, dated the 27th February last, granting nine months' furlough on medical certificate to the late Mr. Justice Dwarka Nath Mitter, is cancelled.

The 23rd April 1874.

No. 181.—Mr. B. L. Rice, Officiating Director of Public Instruction in Mysore and Coorg, is confirmed in that appointment.

The 24th April 1874.

No. 189.—Mr. Keshav Shivram, Tahsildar, first class, and Officiating Extra Assistant Commis-

sioner, fourth class, in the Central Provinces, is confirmed in the latter appointment.

No. 191.—Munshi Narain Dass, Extra Assistant Commissioner in Oudh, is appointed to officiate as Judge of the Small Cause Court at Lucknow, during the absence on leave of Captain D. G. Pitcher, or until further orders.

No. 193.—Mr. Liladhar, Officiating Extra Assistant Commissioner, Central Provinces, has obtained three months' leave of absence on medical certificate in extension of the leave granted to him in Notification No. 3451, dated the 4th November 1873.

No. 195.—Surgeon J. A. Laing, of the Madras Establishment, is appointed Civil Surgeon of Akola and Superintendent of the Jail at that station.

No. 200.—Mr. Sheo Parshad, Extra Assistant Commissioner, Central Provinces, has obtained six months' leave of absence on medical certificate from the 1st April 1874, or such subsequent date as he may avail himself of it.

No. 202.—Surgeon Major W. J. Busteed, 28th Regiment, Madras Native Infantry, is appointed to the medical charge of the Civil Dispensary, Jail, and Civil Station at Mercara, in Coorg, in addition to his Regimental duties, *vice* Surgeon L. Beach, relieved.

ECCLESIASTICAL.

The 24th April 1874.

No. 130.—The services of the Reverend S. B. Taylor, Chaplain of Morar, are placed at the disposal of the Government of Bengal.

No. 132.—The Reverend J. B. Morewood is appointed Chaplain of Morar.

No. 134.—The Reverend T. D. Gray is appointed Chaplain of Jabalpur.

PATENTS.

The 23rd April 1874.

No. 7.—The under-mentioned Specification of Invention has been filed, under the provisions of Act XV of 1859, in the Office of the Secretary to the Government of India in the Home Depart-

ment. Copies have been sent to one of the Secretaries to each of the Governments of Bengal, Madras, Bombay, and the North-Western Provinces. A copy of every Specification is open, at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department to public inspection upon payment of a fee of one rupee. A certified copy of any Specification will be given to any person requiring the same on payment of the expense of copying:—

No. 734.—Mr. William Duff Bruce, Executive Engineer, Public Works Department, and Vice-Chairman of the Commissioners for making improvements in the Port of Calcutta, and now residing at 13, Harrington Street, Calcutta, for excavating under water, and for raising and lowering materials in or out of water.

A. C. LYALL,
Secy. to the Govt. of India.

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.—(CUSTOMS AND SALT.)

Fort William, the 21st April 1874.

No. 113.—In exercise of the powers conferred on him by the Consolidated Customs Act, 1863, Section 23, and of every other power enabling him in this behalf, the Governor General in Council prohibits—

- (a) the importation of salt by sea into any part of the District of Ganjam;
- (b) the exportation of salt by sea from any part of the Division of Orissa.

No. 114.—In exercise of the power conferred by Act X of 1874, Section 1, the Governor General in Council directs that on and after this date the price to be paid to the local Government for salt manufactured under the orders of the Governor of the Presidency of Fort St. George in Council shall be, when sold at the Ichapur Salt Depôt, two Rupees three annas, and when sold at the Ganjam Salt Depôt two Rupees four annas per maund of three thousand two hundred tolas weight.

No. 115.—In exercise of the power conferred by Act X of 1874, Section 2, the Governor General in Council directs that on and after this date the duty to be paid on salt manufactured in the Division of Orissa by persons licensed under Bengal Act VII of 1864 shall be per maund of three thousand two hundred tolas weight as follows:—

	Rs. A.
(a) When the duty is levied at any place between the southern boundary of the Puri district and the Kusbadra river ...	2 4
(b) At any place between the Kusbadra river and the southern boundary of the district of Cuttack ...	2 7
(c) At any place between the southern boundary of the district of Cuttack and the Mahanadí river ...	2 10
(d) At any place between the Mahanadí river and the Dhamra river ...	2 13
(e) At any place between the Dhamra river and the Kansbans river ...	3 0
(f) At any place between the Kansbans river and the northern boundary of the Balasor district ...	3 2

No. 116.—The Governor General in Council directs that on and after this date, the following duties shall be levied under Act VII of 1864 and Act X of 1874, Section 3, on all salt imported by the Great Indian Peninsula Railway from the Presidency of Bombay into the territories under the administration of the Chief Commissioner of the Central Provinces, or into the Hyderabad Assigned

Districts, and on all salt which having been so imported is afterwards moved on the said Railway towards Jabalpur or Nágpur, that is to say:—

On all salt despatched to any station of the said Railway east of the Ráver Station—a duty of seven-tenths of a pie per maund for every mile east of Ráver over which the salt is carried.

On all salt despatched to any station of the said Railway east of the Nárgaon station—a duty of six-tenths of a pie per maund for every mile east of Nárgaon over which the salt is carried.

For the purpose of calculating the said duties, the mileage tables of the Great Indian Peninsula Railway Company for the time being in force shall be used.

Fractions of a pie of duty, being less than half a pie, shall be omitted, and fractions of a pie equal to or exceeding half a pie shall be taken as one pie.

No. 117.—In exercise of the powers vested in him by Section 23, Act VI of 1863 (the Consolidated Customs Act), and Section 1, Act XIV of 1871, the Governor General in Council prohibits the export of salt from the Bombay Presidency into the Hyderabad Assigned Districts, except when such salt is conveyed by rail from the aforesaid Presidency into the said districts.

A. O. HUME,
Secretary to the Government of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.—ACCOUNTS.

Fort William, the 20th April 1874.

No. 2582.—Mr. J. L. Lushington, Accountant General and Commissioner of the Department of Issue of Government Paper Currency, Bombay, is allowed privilege leave for sixty-two days.

Mr. R. Taylor is appointed to officiate as Accountant General and Commissioner of the Department of Issue of Government Paper Currency, Bombay.

No. 2583.—The Governor General in Council has received intimation from the Secretary of State for India in Council that, till further notice, bills drawn by the Secretary of State for India in Council upon the Government of India for twenty lakhs of rupees only will be offered for sale at each periodical drawing.

The 24th April 1874.

No. 2597.—Furlough for twenty months, under Section 7 of Supplement F. to the Civil Leave Code, is granted to Mr. G. W. Macleod, Assistant to the Accountant General, Bengal, in commutation of the leave on medical certificate allowed in Notification No. 2336, dated 7th April 1873.

No. 2666, dated 23rd April 1874.

RESOLUTION—By the Government of India, FINANCIAL DEPT.

Read—

The budget estimates of revenue and expenditure and receipts and disbursements during 1874-75.

RESOLUTION.—A statement in explanation of the accounts of the year 1872-73, of the regular estimates of the year 1873-74, and of the budget estimates of the present year, accompanies this resolution.

2. The Governor General in Council regrets that the Hon'ble Sir Richard Temple has been unable to prepare the financial statement himself; but the Government of India have had the advantage of his valuable advice and assistance in arriving at their conclusions upon the financial measures of the year.

3. The accounts of the year 1872-73 show a surplus of income over ordinary expenditure of £1,763,878. The particulars in which the accounts

vary from the regular estimates are described in the statement, and call for no special notice.

4. The regular estimates for the year 1873-74, notwithstanding the loss of half a million sterling to the revenues caused by the expiry of the Income Tax Act, show a surplus of income over ordinary expenditure of £1,818,700. This result is apart from the expenditure caused by the famine, which will be subsequently noticed.

5. Explanations of the different items of revenue and expenditure are given in the statement. The analysis affords every reason for satisfaction.

The excess of the net revenue from opium over the budget estimate shows that the wise policy pursued during late years of taking a very moderate estimate of the revenue derived from opium has been maintained.

The ordinary sources of income have been fully sustained, excepting the land revenue, which has been slightly affected by bad seasons.

The civil expenditure has been estimated with remarkable accuracy. The only item which shows an unexpected increase is that of 'loss by exchange.'

The net expenditure upon the Army is expected to be £14,306,000, being the lowest amount for any year since 1863-64.

The net charge on account of the guaranteed railways shows a substantial diminution.

6. The expenditure upon reproductive, or as they are termed in the accounts 'extraordinary' public works in the year 1873-74 is estimated to amount to £3,541,000, and the loans to Municipalities, &c., to £539,300.

7. It will be convenient to recapitulate the principles by which the Government of India are guided in regard to the provision to be made for 'extraordinary' public works and loans to Municipalities, &c., for works of improvement.

In the year 1869 it was determined to draw for the future a stricter line between public works to be paid for out of income and by borrowing, and that only such irrigation works as were expected, after careful examination, to yield a fair direct cash return to the treasury, and state railways within certain limits, should be classed as 'extraordinary,' and, if necessary, provided for by loan.

Act XXIV of 1871 authorised Government to make loans to Corporate Bodies and Municipalities for certain purposes on the security of local or municipal funds.

In the financial years 1869-70, 1870-71, and 1871-72 funds were borrowed by the Government for these two purposes. Up to the end of the year 1872-73 the whole net sum borrowed was £10,872,551, to which is to be added recoveries from Municipalities, &c., amounting to £361,799, so that the total receipts amounted to £11,234,350.

Up to the end of the year 1872-73 there had been expended upon 'extraordinary' public works £7,580,433, and lent to Municipalities, &c., £3,699,748, making a total expenditure of £11,280,181.

Thus the sums disbursed by Government upon those objects from the year 1869-70 to the end of the year 1872-73 exceeded the sums received by £45,831.

8. Therefore, if the condition of the finances had made it necessary, the sum required for 'extraordinary' public works and loans during the year 1873-74 might with perfect propriety have been borrowed during that year, but (as explained by Sir Richard Temple in his financial statement of last year) the condition of the finances was such that it was not necessary to have recourse to borrowing.

9. The cash balances at the end of the year 1873-74 would have stood at $20\frac{1}{4}$ millions sterling, or about 3 millions more than the budget estimate, had not the famine thrown a serious and unexpected charge upon the resources of the year.

10. The Government of India became aware, at the end of last October, that the failure of the rains had destroyed the food-supplies of large and populous tracts of country, and they at once determined (to quote the words of the Viceroy's despatch to the Duke of Argyll of the 7th of November) not to shrink "from using every available means, at whatever cost, to prevent, so far as they could, any loss of the lives of Her Majesty's subjects in consequence of the calamity."

In carrying this determination into effect, they have received the cordial support of Her Majesty's late and present Governments.

11. The best estimate that can be formed of the net expenditure for famine relief will be found in the statement, and amounts, in all, to £6,500,000. A large part of the original outlay will consist in the purchase and transport of grain, and it has been a matter of some difficulty to determine how this should appear in the estimates and accounts. On the whole, it has been considered most convenient to include the expenditure consequent on the famine among the ordinary charges of the year in which it may be incurred, under a distinct heading in the accounts.

As a great part of the expenditure for the purchase and transport of grain has been met during the year 1873-74, while there have been few, if any, recoveries during that year, the net expenditure on account of the famine must be distributed between the two years, for the purpose of the estimates and accounts, into £3,920,000 for 1873-74 and £2,580,000 for 1874-75. It must be remembered, however, that, in fact, the principal part of the actual relief operations will be carried on in the latter year, and therefore, in order to present an accurate view of the whole transactions, the finance of the two years must be taken together.

12. After the expenditure on account of the famine has been added to the ordinary expenditure of the year, there will be a deficit of £2,101,300.

13. The total cash outlay during the year 1873-74 on account of the famine, adding advances for loans to the net expenditure, is estimated at £4,107,000. This sum has been provided out of the surplus of the year and the cash balances, with the assistance of £350,000 derived from the sale of certain securities, in which part of the surplus cash balances were temporarily invested at the beginning of the year 1872.

Notwithstanding this large and unexpected outlay on account of the famine, the cash balances are expected to amount, at the end of the year

1873-74, to £16,143,838, or only £920,730 less than was anticipated by the budget estimate.

14. It was stated in the resolution of the Government of India in the Financial Department of the 28th of March 1873 "that the estimates for "the year 1873-74 had been framed with caution; that the state of the cash "balances prevented any risk of financial difficulty during the year; and that "the general condition of the finances was satisfactory."

The regular estimates show that these anticipations have been fully realised under circumstances of no common difficulty.

15. The budget estimates for the year 1874-75 have been framed, as usual, with great care. Apart from the famine expenditure, they exhibit a surplus of income over ordinary expenditure of £1,192,000.

16. The explanations of the several items of revenue and expenditure given in the statement are, on the whole, satisfactory. The opium estimate has again been cautiously made, and the total revenue has been estimated at half a million sterling less than the regular estimate of 1873-74.

Although attention has been paid to the necessity of checking all increases of expenditure at a time when a large extra charge has to be met on account of the famine, provision has been made for the constitution of the Chief Commissionership of Assam, and for strengthening the administration in the Punjab and British Burma; an addition has also been made to the grant for irrigation works (ordinary), in order that profitable expenditure upon many works, which cannot properly be classed as 'extraordinary', may not be deferred.

The loan operations of the year will considerably diminish the item "loss by exchange;" but this relief is only temporary.

17. After making all due allowances, however, there remains, apart from the famine, a considerable surplus of income over ordinary expenditure, based upon cautious estimates.

18. This bears out the opinion expressed in the Financial resolution of 18th March 1873, that no additional taxation was required for the purpose of maintaining the finances of India in a sound and satisfactory condition.

19. After the expenditure on account of the famine has been added to the ordinary expenditure of the year, there will be deficit of £1,388,000.

20. It was explained in the resolution in the Public Works Department of the 18th of July last that the Government of India were prepared to proceed with 'extraordinary' public works, at the rate of $4\frac{1}{2}$ millions sterling a year for the five years ending with 1877-78, out of funds to be raised, if necessary, by loan; and that, according to the best estimate that could be formed, this might be done without imposing any additional annual charge upon the revenues of India on account of guaranteed railways, state railways, and extraordinary public works.

In accordance with this programme, provision has been made for the expenditure of £4,563,000 upon 'extraordinary' public works during the year 1874-75.

21. The cash balances at the beginning of the year 1874-75 are estimated at £16,143,838. A sum of $4\frac{1}{2}$ millions sterling has to be provided for reproductive public works, and half a million is required to meet loans to Municipalities and other loans under Acts of the Legislature.

There will, therefore, be, in the year 1874-75, a sum of 5 millions sterling, which, according to the principle explained in the 7th paragraph of this resolution, can legitimately be raised by loan. To this must be added a sum of $1\frac{1}{2}$ millions, in order to meet the withdrawals during the year of part of the capital standing in the Government books to the credit of the guaranteed railway companies, and 2 millions for the purpose of meeting the deficit caused by expenditure and advances on account of the famine, and of making a slight increase in the cash balances.

Thus the total sum to be raised by loan during the year 1874-75 is, according to the information now in the possession of the Government, estimated at $8\frac{1}{2}$ millions sterling.

22. Her Majesty's Government have obtained authority from Parliament to raise a sum not exceeding £10,000,000 in England on behalf of the Government of India. £5,000,000 of that sum have been called up, and this will provide for the requirements during the early part of the year. A sum of £860,000 will be received on loan under the arrangements entered into with the Maharajas of Gwalior and Indore for the construction of railways through their Highnesses' territories. The remaining sum of about $2\frac{3}{4}$ millions sterling, or such portion of it as may, as the year proceeds, be found necessary, will be raised hereafter in England or India as may be most advisable in the then condition of the money market.

23. The drafts of the Secretary of State upon the Indian treasuries have been reduced in the month of April to 40 lakhs of rupees at each periodical drawing. They will be still further reduced to 20 lakhs on and after the first drawing in May until further notice.

The Government regret that circumstances have prevented an earlier announcement of the measures in regard to the loans and the drafts upon the Indian treasuries.

24. The cash balance at the end of the year 1874-75 is estimated at £16,541,338.

25. From a review of the estimates of the years 1873-74 and 1874-75 taken together, it will be seen that in round numbers—

the surplus of income over ordinary expenditure is expected to be 3 millions sterling;

the net expenditure on account of the Bengal famine is estimated at $6\frac{1}{2}$ millions;

after adding the cost of the famine to the ordinary expenditure there will be a deficiency of $3\frac{1}{2}$ millions;

there will be expended upon "extraordinary" public works and upon loans to Municipalities, &c., 9 millions; and

that it is intended to raise by loan the sum of $8\frac{1}{2}$ millions.

26. The sum to be borrowed does not equal the sum which will be spent in the two years 1873-74 and 1874-75 upon "extraordinary" public works and loans to Municipalities, for which purposes the Government of India were justified in borrowing money if necessary.

The condition of the finances has been so strong that an expenditure of 6½ millions sterling on account of the famine will be borne out of the surplus of income over ordinary expenditure, and out of the cash balances, which stood very high, mainly in consequence of the large surpluses of income over ordinary expenditure in the three preceding years.

27. His Excellency in Council regrets that the necessities of the State in obliging the Government largely and rapidly to reduce their balances in the Presidency Banks have tended to produce considerable tightness in the money market, which was increased by the great demand for silver to meet the transactions of Government and of the trade for the purchase of grain. The general condition of trade has, however, been sound, and the Government are gratified to believe that nothing more than a temporary inconvenience has been occasioned by the large and exceptional financial transactions of the State during the last six months.

28. The Government of India are anxious to avoid the imposition of fresh taxes and any disturbance of the present financial arrangements of the country, and it is with particular satisfaction that they arrived at the conclusion that, notwithstanding the large and unexpected demand upon the resources of the State, no increase of taxation is necessary.

29. The large amount of the estimated expenditure on account of the famine, and the principles which have guided the Government of India in dealing with the calamity make it necessary to examine whether, although upon the present occasion the charge can legitimately be met without fresh taxation, it will be safe to rely upon the present resources of India for the purpose of meeting future demands of the same kind.

30. If the occurrence of serious deficiencies in the food-supplies of the people in parts of British India depended upon causes so rare as the potato disease which produced the Irish famine of 1846-47, it would be sufficient to say that the expense of meeting such visitations should not be borne by one generation, but, in accordance with the course adopted by the Imperial Government in dealing with the Irish famine, the necessary funds might legitimately be raised by loan if the ordinary resources of the State should prove insufficient.

31. Unfortunately, however, drought, which is the cause of all serious and extensive famines in India, cannot be regarded as an extraordinary visitation. Within the last ten years there have occurred, in the year 1866, a drought very similar to that of last year, which occasioned what is termed the Orissa famine; in the years 1868 and 1869 a failure of rain in the North-Western Provinces and Rajpootana, which occasioned great distress over a considerable tract of country, and severe famine in Ajmere and Marwar; and, lastly, in the year 1873, a failure of the autumn rains in Behar and parts of Bengal, which has produced the present famine.

32. Such being the facts with which the Government of India have to deal, it would not be safe to depend upon loans for the purpose of meeting

future charges on account of famines. Although means have been taken and will be taken to obviate or mitigate those calamities, some such charges must, for a time at least, be looked upon as contingencies to be expected to recur with more or less regularity.

33. It is necessary, therefore, that besides a fair surplus of income over ordinary expenditure, such a margin should be provided in addition in ordinary times as shall constitute a reasonable provision for meeting occasional expenditure upon famines. If the surplus be employed in the reduction of debt, in the construction of reproductive public works, or remain in the cash balances, the expense caused by future droughts may fairly be met by appropriations from cash balances, or by loan, to the full extent of the accumulations of surplus.

34. This condition of things has existed in India during the last four years, and the Government of India are resolved to use their best endeavours to maintain for the future a considerable surplus of income over ordinary expenditure, and thus to make provision beforehand for any calls which are likely to arise on account of famines.

35. But there remains the further and more important consideration whether the disastrous effect of periodical failures of rain may not be mitigated, and to a great extent obviated, by the extension of irrigation works and of railways, or other means of communication.

36. This subject has constantly received the attention of the Government of India. Already a vast area of country has been rendered secure from the effects of a failure of rain by the irrigation works which have been originated or renewed by the British Government. Had it not been for the large expenditure upon the construction of the guaranteed railways, it would have been physically impossible to have taken adequate precautions to preserve the lives of the people in Behar.

37. In the forecast of expenditure upon reproductive public works published in July last, it was announced that 2,700 miles of railway and irrigation works calculated to secure from liability to drought 50,000 square miles of country would be constructed during the five years ending with 1877-78 at a cost of 22½ millions sterling. This programme is sufficient to show that before the occurrence of the drought of last year the Government of India were fully alive to the necessity of a vigorous prosecution of such works.

38. A general review is now being made of the position of the whole of Her Majesty's Dominions in India as regards liability to famine from the want either of works of irrigation or of means of communication. It will be the duty of the Government to consider how far it may be desirable to accelerate the construction of reproductive public works, and if so, how the necessary funds shall be provided.

It is sufficient now to observe that a scheme of irrigation has been commenced which will give security to some of the portions of North Behar which are most liable to suffer from a failure of rain, and that surveys are being made of the tract of country which extends between the Gunduck and the Kosi rivers with the view of ascertaining the best lines of railway communication.

39. There will be found in the statement some interesting statistics and observations relating to the system of provincial services, and to provincial, municipal, and local taxation, receipts, and expenditure. The Government of India propose to take a separate opportunity of reviewing the information which has been collected upon these important subjects.

40. It has for a second time occurred that no legislative measure will be introduced in connection with the budget, and, as explained last year, it would, therefore, be in contravention of the Indian Councils Act, 1861, that a financial statement should be made in the Council of the Governor General for the purpose of making laws and regulations.

ORDERED, that this resolution, together with the statement and the budget estimates for the year 1874-75, be published in the *Gazette of India* for general information, and that the separate orders passed by the Government of India upon the estimates of the several local Governments and heads of departments be communicated to them.

By order of His Excellency the Viceroy and Governor General in Council.

FORT WILLIAM,
FINANCIAL DEPARTMENT, }
April 23rd, 1874. -

R. B. CHAPMAN,
Secretary to the Government of India.

STATEMENT IN EXPLANATION OF THE ACCOUNTS OF THE YEAR 1872-73,
THE REGULAR ESTIMATES OF THE YEAR 1873-74, AND THE BUDGET
ESTIMATES OF THE YEAR 1874-75.

MODIFICATIONS IN THE FORMS OF THE ACCOUNTS.

Subject to the approval of the Secretary of State, a new major head of account has been opened on the receipt side, "No. XVII, Gain by exchange," for the separate record of the gain on transactions with London, to correspond with the head "25, Loss by exchange," introduced last year.

The traffic earnings and working expenses of the state railways, which are fast becoming financially important, are, for the first time, shown separately on both sides of the account, the cost of land and supervision provided at the expense of the State for the guaranteed railways being entered independently.

When the statement of the 27th March 1873 was published, it was intended to transfer the medical services which were still imperial, to the provincial estimates, with a suitable addition to the provincial allotments. This has been found as yet impracticable, and the public expenditure on medical services in the civil department still appears partly in the imperial and partly in the provincial accounts.

Under the orders of the Secretary of State, an account of "Famine relief" has been temporarily opened in which will be recorded the net direct expenditure of the State for the relief of the distress arising from the famine in Behar and parts of Bengal.

The form of the accounts and estimates of receipts and disbursements (cash accounts) is assimilated to that in use for the accounts and estimates of revenue and expenditure, and more details are given than have been given heretofore.

Returns (A) of special loans to native states, corporations, and individuals, and (B) of the sinking funds for the redemption of some of these loans, have been published with the last three financial statements. Return A is now appended (No. 65) to the parliamentary accounts which are annually published, and return B will henceforward be appended to the same accounts. It is therefore unnecessary to publish these returns with the financial statement, and they are accordingly omitted. The gross amounts advanced on loan to native states, corporations, and individuals, and repaid by them during the year will be found separately stated in the cash accounts.

Much time and labour have been expended during the past two years upon the forms of the finance and revenue accounts presented to parliament, which were carefully elaborated by the Comptroller General, Mr. E. F. Harrison, during his absence in England. The general account of the revenue and expenditure and receipts and disbursements of the Government of India is now supported and elucidated by sixty-six subsidiary accounts and statements which are compiled, in the first instance, by the Comptroller General in India. It is believed that these accounts show the financial results of each year with fair completeness. They may be still improved from time to time, and the best form for some important statistics has yet to be settled; but the efforts already made for the improvement of the parliamentary accounts should not pass unnoticed.

ACCOUNTS OF 1872-73.

The accounts of the year 1872-73 were transmitted to the Secretary of State in Council on the 5th December 1873. According to the statement presented to the Legislative Council by the Hon'ble Sir Richard Temple on the 6th April 1872, it was estimated that the revenue of the year 1872-73 would be £48,771,000; that the ordinary expenditure would be £48,534,000;

Accounts of
1872-73.

Regular
Estimates,
1873-74.

Revenue.

STATISTICS, 1873.
GUARANTEED
RAILWAYS.

LAND REVENUE.

TRIBUTES.
FORESTS.

EXCISE.

millions have been spent, leaving 4 millions to be spent by the end of 1877. The cost per mile will thus be £15,780, including a double track for about one-eighth of the whole distance.

The net charge to the State to the end of 1873 on account of land and supervision for these guaranteed lines, (omitting loss by exchange which is largely nominal), has been nearly 4½ millions sterling. If this 4½ millions be added to the capital provided by the companies, the total estimated cost of the railways is raised to 100½ millions sterling, or £16,520 per mile. Thus, the direct contributions of the State towards the cost of the guaranteed lines are estimated at about £700 per mile, besides interest on the capital during construction.

The mean mileage open during the year 1873 was 5,409 miles, compared with 5,140 miles in 1872, and the train mileage run for traffic purposes was 14,727,933 miles in 1873 against 14,189,657 miles in 1872.

The number of passengers increased from 19,829,000 to 21,817,000, (10 per cent.) and the receipts from passengers from £2,258,200 to £2,374,700, (5 per cent.). The increase in the passenger traffic occurred chiefly on the East Indian, Eastern Bengal, Oudh and Rohilkund, Madras, Great Southern of India, and Bombay Baroda and Central India Railways. On the Great Southern of India Railway there was an exceptional festival traffic of about 300,000 passengers. The increase in the number of passengers on the Oudh and Rohilkund Railway (650,000) was due to increased open mileage. On the Bombay Baroda and Central India Railway the increase (250,000 passengers), was also chiefly due to additional mileage.

The goods traffic increased from 3,400,000 tons to 4,000,000 tons, (17·65 per cent.), and the receipts from £4,250,000 to £4,640,000 (9·22 per cent.). This increase occurred chiefly on the East Indian, Eastern Bengal, and Sindh Punjab and Delhi Railways. The falling off was largest on the Bombay Baroda and Central India Railway, where the tonnage booked was 87,000 tons less than in the preceding year owing to a decline in the cotton and sugar traffic. The decline in cotton was in some measure due to active sea competition. On the Great Indian Peninsula Railway, notwithstanding a decrease in quantity carried of 56,000 tons, the receipts increased by £27,800, from an improvement in cotton and linseed. The season is said to have been considered unpropitious for Hindoo marriages, and this is supposed to have affected the traffic in sugar on both lines.

The minor differences between the original and present estimates will now be noticed in order, beginning with the revenues.

Land revenue shows a decrease of £140,500. Of this, £102,000 is to be attributed to the failure of the rains in Upper India, which has caused the postponement of £72,000 of revenue in Bengal, and £30,000 in the North-Western Provinces, the eastern districts of which have suffered. There is a falling off of £26,000 in the Punjab where an expected increase of revenue has been deferred and of £89,300 in Oudh, in some districts of which province it has been found necessary to reduce the assessment temporarily. In Madras also there is a decrease of £43,300; the land revenue of Madras, being larger than that of any other province, is sensitive to any calamity of season, and the partial drought in the southern districts has caused this decrease. On the other hand, the Bombay land revenue shows an improvement of £50,500 and the Central Provinces yield an increase of £12,500. The Burmah land revenue also shows the large increase of £55,300.

This great branch of the revenue, though just now somewhat depressed, is yet considered to be in a healthy condition; much of the revenue which has not been realised in 1873-74 will be paid when prosperity returns, and is included in the estimates for 1874-75.

The increase of £46,300 under tributes is due to arrears having been paid up.

There is a net improvement of £45,400 in the revenue from forests, which is satisfactory.

Notwithstanding the scarcity, the net excise revenue shows an improvement of £65,000. There are increases of £11,900 in the Central Provinces, £22,800 in Burmah, £15,200 in Bengal, and £37,800 in Madras, and decreases of £4,700 in Oudh and £19,000 in the North-Western Provinces, where there is

a debit of £10,000 for opium, belonging to an earlier year. It is remarkable that, notwithstanding the scarcity, Bengal should show no decrease, but even some increase under this head.

The net revenue remaining to be collected under assessed taxes proved to be £8,500 more than was expected.

In the customs' revenue there is a net decrease of £23,700. The large shipments of rice from Burmah to Bengal alone have involved the sacrifice of about £140,000 of export duty: but the crop has been so abundant that a decrease of only £43,800 of the Burmah customs' duty is expected in 1873-74, which will be nearly made up in the following year. In Bengal there has been a decrease of £93,400,—an indirect result, no doubt, of the scarcity. The Madras customs show an improvement of £40,900; and in Bombay the estimate has been exceeded by no less than £65,200. The customs' revenues do not, therefore, as a whole, show as much loss from the scarcity as might have been feared.

The aggregate value of the foreign trade of 1872-73 in merchandise and treasure together (excluding Government stores and treasure) was £91,531,103, *viz.*, imports £35,029,654 and exports £56,501,449. This is a considerable decrease as compared with 1871-72, when the trade was valued at £106,991,608, *viz.*, imports £42,384,588 and exports £64,607,020. Nevertheless, the trade of 1872-73 in merchandise, excluding treasure, was of fair average value.

The falling-off in imports was chiefly in treasure, the net decrease in which, as compared with 1871-72, amounted to £7,164,447. This diminution occurred chiefly in the imports from the United Kingdom and from China. Cotton piece-goods, which constitute the principal import, decreased in value by about $\frac{1}{2}$ a million sterling, while cotton twist and yarn increased by nearly $\frac{1}{4}$ th of a million. So that, on the whole, the decrease in the value of this important trade was but slight.

For a few years past, the import of metals, especially of copper, has been in a depressed condition. This is believed to be due to the high prices which have prevailed in England. It may be hoped that, with reduced prices in England, the Indian metal trade will revive.

The chief decreases in the value of exports in 1872-73 below 1871-72 were cotton raw (£7,250,322), opium (£1,938,948), and seeds (£1,219,886). The diminished exportation of raw cotton was, doubtless, due to the competition of American cotton: that of opium was the result of a deficient poppy crop in Bengal. The decrease in seeds was also due to diminished production, the rape crop of 1872 having almost totally failed. Of raw cotton, only 494,214,447 lbs., valued at £14,022,108, were exported in 1872-73, as contrasted with 809,246,087 lbs. valued at £21,272,430 in 1871-72. Of opium, 82,908 chests, valued at £11,426,280, were exported in 1872-73, as compared with 93,364 chests valued at £13,365,228 in the preceding year. The value of seeds exported in 1872-73 was £1,508,241, as compared with £2,728,127 in 1871-72. Of coffee, 41,462,705 lbs., valued at £1,128,549, were exported in 1872-73, as compared with 56,363,838 lbs. valued at £1,368,949 in 1871-72; but the export of coffee in 1872-73 exceeded the average of the five preceding years. On the other hand, the export of several important staples, namely, rice, raw jute and tea, largely increased. Of rice, 22,973,797 cwts., valued at £5,701,439, were exported in 1872-73, as compared with 16,990,890 cwts. valued at £4,446,588 in 1871-72. Of raw jute, 7,080,912 cwts., valued at £4,142,548, were exported in 1872-73, against 6,133,813 cwts. valued at £4,117,308 in 1871-72. Of tea, 17,789,911 lbs., valued at £1,577,691, were exported in 1872-73, against 17,187,328 lbs. valued at £1,454,985 in 1871-72. The exports in 1872-73 of the three last-named products were the highest on record. The export of indigo in 1872-73 (115,312 cwts.) was nearly the same in quantity as that of the preceding year (115,414 cwts.), but the declared value was lower. The exports of saltpetre were higher last year than they had been for several preceding years, and considerably exceed those of 1871-72, the figures being 518,982 cwts. in 1872-73, against 432,210 cwts. in 1871-72. The teak timber trade also exhibited considerable improvement in 1872-73.

Regular
Estimates,
1873-74.
Revenue.

ASSESSED TAXES.

CUSTOMS.

FOREIGN TRADE,
1872-73.

Regular
Estimates,
1873-74.
Revenue.

FOREIGN TRADE,
1873-74.
TEN MONTHS'
STATISTICS.

From the returns of the first ten months of 1873-74, it may be anticipated that the total value of the trade of 1873-74 will be nearly the same as that of 1872-73. The total value of imports during the ten months is about the same as that of the corresponding period of 1872-73; for while the value of cotton goods shows an improvement of more than £780,000, treasure has decreased by a million sterling. Metals also show decrease. The total value of merchandise exported shows diminution, but this is fully accounted for by the large falling-off in the exports of rice. The export of rice to foreign countries during the ten months from April to January 1873-74 was less in quantity by 182,000 tons, and in value by nearly half a million sterling, than that of the corresponding period of 1872-73.

The export of seeds has largely recovered from the depression of 1872-73, the value for the ten months being more by £400,000, or 26 per cent., than that of the whole of 1872-73.

Tea has increased from 15,709,557 lbs. valued at £1,403,286 to 16,800,046 lbs. valued at £1,520,233. Coffee shows increase in quantity and in value; the figures are 26,112,009 lbs. valued at £857,738 in 1873-74, compared with 25,290,477 lbs. valued at £647,207 in 1872-73.

Jute raw shows decrease both in quantity and in value, the export being 5,222,423 cwts. valued at £2,879,512 in 1873-74, compared with 5,882,985 cwts. valued at £3,469,261 in 1872-73. As already stated, the export of jute raw in 1872-73 was the largest on record.

Raw cotton shows improvement in quantity, but a slight decrease in value, the export being 385,395,682 lbs. valued at £10,181,374 in 1873-74, against 359,698,873 lbs. valued at £10,334,493 in 1872-73.

The export duty on wheat was abolished on the 4th January 1873. The remission would appear to have given a remarkable stimulus to the trade. The export of wheat during the ten months from April 1873 to January of 1874 was 1,337,672 cwts., contrasted with 320,042 cwts. for the same period in 1872-73.

SALT.

The salt revenue shows a gross improvement of £13,300. Till recently there was every probability of a much more substantial improvement; but the shortness of stocks in Calcutta and the diversion of capital and carriage in North-Western India from the salt trade to the grain trade has disappointed these expectations. As it is, the Bengal salt revenue shows a decrease of £29,000 and the inland salt revenue a net decrease of £29,700. Bombay, however, yields an improvement of £44,300 and Madras of £30,000.

STAMPS AND LAW
AND JUSTICE.

The stamp revenue and the receipts under law and justice must be considered together, these heads being still somewhat connected. There is an increase of £101,600 in the net revenue from stamps, and a decrease of £22,500 under law and justice, leaving a net improvement of £79,100. Of this £39,200 is in Bengal, and the rest is generally distributed.

INTEREST RECEIPTS.

Interest shows a decrease of £11,500. There was an improvement of £52,000 in England, where £67,000 was obtained for the use of the balances in the hands of the Secretary of State, instead of £15,000 as estimated, the balances having been full and money dear: the Bank of England rate of discount was at one time (8th to 19th November) 9 per cent. In India there is a decrease of £63,500, chiefly owing to the operation of the new port trust Act in Bombay, under which the payment of interest on the capital debt of the trust is postponed till the 1st April. Consequently only £18,300 was received from the trust in 1873-74, instead of £69,600 as estimated.

PENSION RECEIPTS.

The increase in the receipts in aid of superannuation, retired and compassionate allowances (£23,400) is owing to larger sums than were estimated having been brought to credit from the military and medical funds.

GAIN BY EXCHANGE.

Of the improvement in gain by exchange (£69,900), £30,500 is owing to the improved railway receipts; the rest is from the adjustment of certain credits belonging to former years.

MISCELLANEOUS
RECEIPTS.

The excess miscellaneous receipts (£59,100) occur partly (£17,000) at the home treasury and partly from sundry adjustments in India.

ARMY.

The army receipts are larger by £90,000 than was expected. Of this improvement £14,000 is at the home treasury, the rest is chiefly due to some arrear credit adjustments in the Madras Presidency.

During the year 1873-74, the first sections of the new state railways were completed. At the beginning of the year, with the exception of the Calcutta and South-Eastern, and Nalhati lines, only two short branches in Berar were open, although for the convenience of traders, salt was allowed to be carried over the railway from Delhi to Rewari while it was still incomplete and not formally opened for traffic. By degrees, however, the different sections of the railways that are nearest to the ports where English materials were landed were opened one after another in order to give to the country the benefit of railway communication as soon as possible. In all 168 miles were opened for traffic during the year.

Regular
Estimates.
1873-74.
Revenue.
STATE RAILWAYS.

The Government of India has fixed the yearly expenditure on the construction of state railways for the present at £3,000,000; in order to spend this amount economically, there ought to be about 1,500 miles of railway at all times in progress, of which 375 miles will be finished in each year. There are now 234½ miles of state railway open, 1,329 miles actually in progress and 281 miles under survey, or in a preliminary stage. Of the mileage in progress, some is in an advanced state, and more than the due 375 miles will, it is expected, be opened during 1874-75.

Of the traffic it is as yet too early to speak with confidence. In the year 1873, 119,733 train miles were run, carrying 123,386 tons of goods and 641,558 passengers; Rs. 1,56,944 was received for freight of goods, and Rs. 1,62,623 for carriage of passengers. These figures are satisfactory, but the extent of the traffic can only be proved by time.

Including the purchase of the Calcutta and South-Eastern line, the total estimated capital expenditure on state railways to the end of 1873-74 is £5,672,211, and to the end of 1874-75 £8,790,261.

On the railway from Delhi to Rewari a lower scale of passenger fares has been introduced than has ever before been tried in India, or perhaps in any part of the world: from any station on the line to the next station, a passenger is carried for one anna, an average rate of about 1½ pie per mile, or between 6 and 7 miles for a penny. That this rate will attract large numbers of travellers is already proved, and it will thus be of great service to the country; but whether it will cover the cost of carriage and yield a sufficient margin of profit, yet remains to be proved.

Besides the state railways which have been undertaken to extend at the charge of the imperial revenues, the systems constructed by companies working under a state guarantee, a small experimental line has been surveyed and begun under different auspices.

The wealthy trading town of Hatras lies six miles from the East Indian Railway; and, beyond it, at a distance of 23 miles, is Muttra, on the bank of the Jumna. To construct a very light single railway along these 29 miles will cost some 15 lakhs of rupees, and there seems to be no doubt that this outlay will be remunerative. The Government of the North-Western Provinces has accordingly set aside 10 lakhs from provincial revenues for the construction of this line, and the local public have been invited to subscribe 5 lakhs, on which 4 per cent. interest will be paid from provincial revenues with a share of any surplus profits. The railway is to be managed by a board composed of Government and native directors. If this interesting experiment succeeds, the system may be tried in other parts of India.

The revenue of 1873-74 is now expected to exceed the original estimate by £1,190,000. Of the twenty-two heads into which the revenues are divided in the accounts, there is improvement in seventeen and falling-off in only five. It may safely be said that, but for the calamitous season in Bengal, at least two of these five also would have shown improvement. In short, the revenues are in a satisfactory condition.

TOTAL REVENUE.

The expenditure now expected in 1873-74 upon the various accounts will now be reviewed—

The increase as compared with the budget estimate, of £16,900 in the charge for interest on the public debt is owing to the re-issue of certain securities

INTEREST ON DEBT.

Expenditure.

Regular
Estimates,
1873-74.

Expenditure.

REFUNDS.

LAND REVENUE.

STAMPS.

MINTS.

TELEGRAPHHS.

ADMINISTRATION.

POST OFFICE.

MINOR DEPART-
MENTS.

LAW AND JUSTICE.

MARINE.

held as a temporary investment since the beginning of 1872, to which further reference will be hereafter made. The difference between the price paid for these securities and the price at which they were resold, has been written off under interest partly in 1872-73 and partly in 1873-74.

The decrease of £24,600 under refunds is accidental, the charge now expected under this head being the smallest known for many years.

The increase of £24,200 under land revenue is generally distributed: the grants were apparently not quite enough for the service of the state in this important department: settlements are progressing in many provinces.

The saving in stamps (£32,800) is chiefly owing to less having been spent in England for stores.

The mints are expected to show a deficit of only £9,000 instead of £23,000 as estimated. This improvement (£14,000) is due to the importation of silver bullion, which began in December and is still continuing. Till the end of November, the mints were either standing idle or coining bullion received last year; from the 1st April to the 30th November bullion worth only £280,137 was received, and silver coin worth only £961,315 manufactured. But the mints have since been busily employed, and the close of the year found them in full activity. The whole amount of silver bullion received at the mints during 1873-74 was £2,705,147, of which £1,699,307 was received at Bombay and £1,005,840 in Calcutta. The value of the silver coinage executed was £2,370,007, of which £1,579,097 was coined at Bombay and £790,910 at Calcutta. It seems probable that, in future, more bullion will be brought to the Bombay mint than to Calcutta.

The telegraphs show an increase (£19,000) of revenue, and a decrease (£30,800) of expenditure. Of the improvement in revenue £15,900 is from the Indo-European telegraph, and £3,100 from the Indian telegraphs. Of the decrease of charge £11,500 occurs in the Indian telegraphs, materials paid for in previous years having been used in 1873-74, and £19,300 in the Indo-European telegraph. The financial prospects of the Indian lines are not altogether encouraging. The excess charge on the Indian lines in 1873-74, including capital outlay on new works, is £141,780; and on the Indo-European line £12,400. Comparing the working expenses with the receipts, there is a deficit of £84,030 on the Indian lines and of £8,860 on the Indo-European. The remaining excess of expenditure over receipts (£18,000) is for the interest guaranteed on the capital of the Red Sea and Indian telegraph which must, under Act 24 Vic. Cap. 4, continue till A. D. 1908.

The total outlay of State capital on telegraphs to the end of 1873-74 is estimated to be on the Indian telegraph lines £2,730,500, and on the Indo-European line £1,156,378.

The decrease under administration (£25,900) is owing to the purchase of some stationery in England having been postponed till 1874-75.

The net cost of the post office to the imperial revenue is now estimated at £88,000, instead of the budget estimate of £101,000. Besides £88,000 from the imperial revenues, £25,178 is estimated to be spent upon postal services from provincial, and £49,495 from local revenues, making the total net expenditure £162,673.

The excess expenditure under minor departments, £9,200, is due to activity in the topographical survey department, especially on the eastern frontier, and to the cost of representing India in the Vienna Exhibition. A small sum of £4,300 has also been spent in beginning a system of immigration from Bengal into British Burmah. A maximum sum of £50,000, to be spent as it is required, has been granted for this scheme.

The saving of £47,400 in the department of law and justice is partly nominal, certain services having been transferred to the provincial revenues with a corresponding increase of allotments.

The marine department shows a gross improvement of £139,800, of which £49,000 is nominal, the pensions to the retired officers of the Indian Navy in England having been transferred to the head of superannuation allowances. Of the real improvement (£90,800) £27,400 (net) is in receipts at the Bombay dockyard for work done for the Royal Navy, £10,200 is from the sale of part of

the Punjab flotilla, and the rest is in the expenditure from the home treasury for stores.

The ecclesiastical expenditure is expected to be £159,600 in the civil department and £23,200 in the military department, total £182,800, which is £4,200 more than was granted.

The medical services are now set down at £186,900 from imperial funds in the civil department; the expenditure in the military department on medical services, including stores, but not including the pay of regimental medical officers, is estimated at £474,850; and that from provincial revenues at £391,159, making a total expenditure on medical services of £1,052,909, besides an expenditure of £110,073 from local revenues, and besides the pay of regimental medical officers.

There is always some uncertainty about the estimates for political agencies and allowances and assignments: taken together they show a decrease as compared with the budget estimates of £18,400.

The increase of £115,000 for civil furlough allowances is nominal. Hitherto, the furlough allowances of military officers in civil employ have been charged under the army. They are henceforth to be charged to this head.

Notwithstanding the transfer of £49,000 from marine, the net charge for pensions is now expected to be only £10,300 more than was estimated. The saving is in the donation to the Bengal civil service annuity fund, which was largely over-estimated.

Loss by exchange is entered at £135,700 more than was estimated. It was expected that bills drawn by the Secretary of State for Rs. 14,35,00,000 would be paid during 1873-74, the sum of £13,500,000 being thereby raised for the supply of the home treasury: the estimated rate of exchange was 1s. 10 $\frac{5}{8}$ d., and the sum of Rs. 85,00,000 was accordingly provided for the necessary adjustment under loss by exchange. It is now estimated that bills for Rs. 14,26,64,000 were paid in 1873-74, yielding £13,280,700 in England. The adjusting entry must thus be £985,700; the actual rate of exchange being 1s. 10 $\frac{3}{4}$ d.

The lowest rate obtained for the Secretary of State's bills during the year was 1s. 9 $\frac{5}{8}$ d. (on the 3rd December), and at one time it appeared likely that there would be a still further fall; but the subsequent demand for silver caused a reaction, and the rate has since been higher. The highest rate obtained was 1s. 11 $\frac{1}{4}$ d. (on the 21st January).

The exchanges between India and Europe have been much disturbed during the year by the measures in progress for the demonetisation of silver coin in Germany, valued at from £40,000,000 to £50,000,000. The general tendency in Europe and America is to prefer gold to silver as the standard of value: there seems therefore but little prospect of much of this silver being absorbed in Europe: indeed, the probability rather seems to be that Europe will, by the substitution of gold for silver, throw still more silver out of circulation. France and her monetary allies (Italy, Belgium and Switzerland) are set upon limiting their silver coinage, and have actually limited it to 5 $\frac{1}{2}$ millions sterling in all in 1874. The East alone appears likely to continue for the present to absorb silver. The lowest quoted price of silver in London this year was 57 $\frac{7}{8}$ d. an ounce (on the 24th November): the demand for India has since caused some recovery, and the present price is nominally 59 $\frac{1}{4}$ d.

The increase under provincial allotments (£102,500) is partly for certain special grants-in-aid made to the Provincial Governments, partly on account of additions to the assignments for charges not fully provided for, and partly for services newly transferred.

For the expenditure of £3,920,000 shown under famine relief, no provision was made in the estimates. Remarks upon this expenditure will be found further on.

Apart from the expenditure for famine relief, the total estimated civil expenditure, which now appears to be £44,300 more than the original estimate, would, but for the transfer of the charge for absentee allowances from the army to the civil department, have shown a small saving of £70,700.

The army shows a decrease of £258,000, of which £160,000 is nominal, being due to the transfer from this account of the charge for furlough allowances

Regular
Estimates,
1873-74.
Expenditure
ECCLESIASTICAL
MEDICAL

POLITICAL AGENCIES
AND ALLOWANCES
AND ASSIGNMENTS.

CIVIL FURLough
ALLOWANCES.

SUPERANNUATION
ALLOWANCES.

LOSS BY EXCHANGE.

COURSE OF THE
EXCHANGES.

PROVINCIAL ALLOT-
MENTS.

FAMINE RELIEF.

TOTAL CIVIL EX-
PENDITURE.

ARMY.

Regular
Estimates,
1873-74.

Expenditure.
PUBLIC WORKS
ORDINARY.

PUBLIC WORKS EX-
TRAORDINARY.

Budget
Estimates,
1874-75.
SUMMARY.

LAND REVENUE.

TRIBUTES.

FOREST.

EXCISE.
ASSESSED TAXES.
CUSTOMS.

SALT.

to military officers employed in the civil departments and in the public works department. The rest is chiefly owing to the postponement to 1874-75 of the purchase of stores at home.

The sum of £2,382,000 has been spent upon public works from the ordinary imperial revenues, being in excess of the grant by £28,000. That there is any excess on this account is due to the transfer from the army of £47,000 for furlough allowances to military officers in the employ of the public works department. The expenditure is thus divided: military works £1,146,700; other services, including civil buildings and miscellaneous works, £300,000; agricultural works, including embankments and irrigation works, £826,000; the Warora colliery £22,300; Cooper's Hill college £40,000; furlough allowances, £47,000.

Besides this sum of £2,382,000 expended directly from imperial funds, £1,870,950 has been spent upon public works from provincial revenues, making £4,252,950 in all, besides the expenditure (£2,125,956) from local revenues. Thus the grand total expenditure on public works from ordinary revenues and receipts is £6,378,906.

Of the extraordinary expenditure (£3,541,000), £2,380,000 was spent upon state railways and the remainder (£1,161,000) upon canals.

BUDGET ESTIMATES, 1874-75.

It is estimated that in 1874-75 the revenue will be £48,984,000, being less than the regular estimate, 1873-74, by £492,000; that the ordinary expenditure will be £47,792,000, being more than the regular estimate, 1873-74, by £134,700; that the extraordinary expenditure will be £4,563,000, being more than the regular estimate, 1873-74, by £1,022,000; that the total expenditure will be £52,355,000, or more than the regular estimate of 1873-74 by £1,156,700; that there will be a surplus on the ordinary account of £1,192,000, or less than in 1873-74 by £626,700; and that there will be a deficit on the whole account of £3,371,000, or more than in 1873-74 by £1,648,700.

The land revenue shows an improvement of £364,500, of which £81,000 is from the revision of settlements in the North-Western Provinces and the Punjab, £41,000 is owing to the same cause in Bombay, £73,300 is in Madras, where the revenue in 1873-74 was abnormally low; and the rest is on account of the suspension of revenue in 1873-74 which will be collected in 1874-75. The Oudh land revenue is estimated at £100,000 less than in the budget estimate, 1873-74: as already explained, it has been found necessary to give time in some districts of this province before the terms of the recent settlement are fully exacted.

The decrease of £42,300 under tributes is nominal, the revenue having been accidentally swollen by some arrear payments in 1873-74.

The net revenue from forests is estimated at £163,000, being almost the same as in the budget estimate of 1873-74 (£164,000). There would have been improvement; but it is necessary to spend money on the reboisement of Ajmir, which is much needed, and upon certain reproductive operations in the Bombay Presidency, where a considerable net forest revenue (£49,600 in 1873-74) is obtained. The net revenue of 1873-74 is expected to be £209,400; but this amount is exceptional.

The usual increase is not estimated under excise, the circumstances of the year being too unpromising.

The head of assessed taxes disappears from the estimates.

The increase of £111,700 under customs is owing to the expected recovery in Bengal and Burmah of this head of revenue from the depression of 1873-74. The purchase in Burmah of rice for Bengal has caused some postponement of the export of rice to Europe from 1873-74 to 1874-75, and much of the duty that would, under ordinary circumstances, have been realised in that province in 1873-74, may be expected to swell the revenue of 1874-75. The exportation of rice from Burmah increases continually: the crop reaped at the end of 1873 is estimated to have yielded about 800,000 tons for export.

The estimate of salt revenue is more moderate than would at first sight appear. As already stated, the revenue of 1873-74 was, till quite lately, expected to be considerably more than is now estimated: one of the indirect conse-

quences of the scarcity is believed to have been a transfer to 1874-75 of some of the salt revenue which would naturally have been collected in 1873-74. In truth, an allowance of £150,000 has been made for loss of salt revenue in 1874-75 on account of the scarcity, and from the removal of the southern preventive line in the Central Provinces.

Under opium a net revenue of $5\frac{1}{2}$ millions sterling is estimated as follows:—

It is hoped that 45,000 chests of Bengal opium will be sold for exportation. Of this quantity there are now in store 34,544 chests—enough to supply the 3,750 chests already advertised for sale each month during the remainder of the calendar year 1874, and to leave 794 chests over for 1875. Deducting failures, an area of 456,575 acres has been actually cultivated with poppy in Bengal this year. It cannot perhaps be confidently expected that the average produce per acre will be as large as if the seasons had been normal; but, still, the prospects are decidedly favorable, and there seems no reason to fear that there will not be 45,000 chests of Bengal opium available for sale in 1875. At the same time the Government cannot, until the harvest is actually gathered and the manufacture completed, pledge itself to bring forward so much.

The Governor General in Council has, however, already announced that, however large the crop may be, *no more* than 45,000 chests (including the 794 chests of the crop of 1873 already in store) of Bengal opium will be sold in 1875. Should any excess be obtained from the harvest of 1874, it will be reserved for sale in the calendar year 1876.

The average rate obtained for a chest of opium at the first sale of 1874-75 was only Rs. 1,132. Nevertheless the rate assumed in the estimate for 1874-75 is Rs. 1,125, it being hoped that the present depression is temporary. With due addition for the cost price of the opium consumed in India, which is recovered through the excise department, the gross revenue expected from Bengal opium in 1874-75 is £5,215,000. The duty on Malwa opium is estimated to yield £2,400,000: the prospects of the crop in Western India are reported to be good, and the trade is said to be thriving. Thus the gross revenue expected from opium is £7,615,000.

The sum of £2,115,000 is provided for expenditure, as in 1873-74. The expenditure of late has been rather less than this; but then there have been successive short crops in Bengal, where almost the whole outlay is incurred.

The subjoined table shows that the estimate now made compares fairly with the estimates of recent years, and that it is for a smaller net revenue than has been recently obtained. At the same time, the figures show that this branch of the revenue is subject to very large fluctuations: the highest net revenue obtained in any of the past six years (1871-72) exceeds the lowest (1870-71) by no less than £1,626,179:—

YEARS.	Estimated gross revenue.	Actual gross revenue.	Actual better or worse (—) than estimate.	Estimated charges.	Actual charges.	Actual better or worse (—) than estimate.	Estimated net revenue.	Actual net revenue.	Actual better or worse (—) than estimate.
	£	£	£	£	£	£	£	£	£
1868-69	8,385,800	8,453,365	67,565	1,907,780	1,720,111	187,669	6,478,020	6,733,254	255,234
1869-70	8,286,540	7,951,557	— 334,983	1,724,330	1,820,683	— 96,363	6,562,210	6,130,874	— 431,336
1870-71	6,922,581	8,045,459	1,123,178	2,013,110	2,014,425	— 1,315	4,909,171	6,031,034	1,121,863
1871-72	9,038,500	9,253,569	1,215,359	2,102,900	1,596,646	506,254	5,935,600	7,657,213	1,721,613
1872-73	7,700,000	8,684,691	984,681	2,323,000	1,814,268	508,732	5,377,000	6,870,423	1,493,423
1873-74	7,500,000	8,322,000	822,000	2,115,000	1,996,000	119,000	5,385,000	6,326,000	941,000
1874-75	7,615,000	...	...	2,115,000	...	...	5,500,000	...	...

The net stamp revenue shows a small decrease, the improvement in the gross revenue being more than balanced by an increase in the demand for stores from England. Moreover, it is expected that some commission must be allowed for the retail of court fee labels at the courts: the establishments cannot manage to perform the duty without payment, as was hoped. Again, taking the gross revenue from stamps with that from law and justice, it will be found that the apparent im-

Budget Estimates, 1874-75. Revenue.

OPIUM.

STAMPS.

Budget
Estimates,
1874-75.
Revenue.

provement in the stamp revenue is more than balanced by a loss of receipts under law and justice. The gross improvement in stamps is, in short, due only to a transfer from law and justice by the extended use of court fee labels. It may be mentioned here that anxiety has been expressed during the past year lest the substitution of labels for impressed paper should facilitate frauds dangerous to the revenue. Much attention has been and is being given to the subject, and it is hoped that the difficulty will be overcome without a reversion to the cumbrous and costly expedient of impressed paper.

INTEREST RECEIPTS.

There is little change under interest: the large receipts at the home treasury in 1873-74 are not indeed estimated to recur; but neither will the short payment by the Bombay port trust be repeated, though a full year's interest on the capital lent to the trust is not to be expected till 1875-76 at the earliest.

PENSION RECEIPTS.

The decrease under receipts in aid of superannuation, retired and compassionate allowances (£6,400) is mainly on account of the exhaustion of the Bengal military fund. This item is chiefly composed of subscriptions to the several military and medical funds which were taken over by the Government in 1867-68, and of transfers from the capital at credit of these funds upon the Government books. The subscriptions to the funds are estimated in 1873-74 at £302,658 and in 1874-75 at £305,808: the pensions, which are chiefly paid in England, are estimated at £662,775 in 1873-74 and £663,777 in 1874-75.

According to the arrangement made when the funds were taken over, the difference between the subscriptions received and pensions paid is transferred annually to revenue from the capital at credit of the funds upon the Government books. The amount thus credited in 1873-74 is £362,919: the equation is however prepared separately for each of the seven funds affected, and the remaining capital of one of them (the Bengal military fund) will not suffice to supply in 1874-75 the full amount of the difference between the subscriptions to this fund and the pensions payable from it: hence the amount credited in 1874-75 will be only £350,807.

The total capital surrendered to the Government in 1866-7-8 was £4,295,590, of which £1,765,256 was credited to the end of 1872-73, and £713,726 will probably be credited for the years 1873-74 and 1874-75. The balances estimated to remain at credit on the 1st April 1875 are as follow:—

	£
<i>Bengal.</i>	
Military fund	... ... ...
Military orphan fund	... ... ...
Medical retiring fund	... ... ...
<i>Madras.</i>	
Military fund	... ... ...
Medical fund	... ... ...
<i>Bombay.</i>	
Military fund	... ... ...
Medical fund	... ... ...
	TOTAL ...
	1,816,608

GAIN BY
EXCHANGE.

There is a falling-off in gain by exchange of £54,800, which is partly nominal, the receipts in 1873-74 having been swollen by an arrear adjustment, but chiefly real (£33,000), owing to the expectation that more capital will be spent on the guaranteed railways in 1874-75 than in 1873-74.

MISCELLANEOUS.

There is a decrease of £70,200 under miscellaneous, as some extraordinary receipts expected in 1873-74 will not recur.

IRRIGATION.

The gross irrigation revenue is expected to be £491,000, or £26,000 more than in 1873-74. The revenue shown under this head is almost all collected in the Punjab, the North-Western Provinces, and the Lower Provinces of Bengal, the revenue derived from irrigation elsewhere being generally incorporated in the land revenue. Provision is made for the working expenses (estimated at £293,686) of the canals from which this revenue is derived in the grant for public works ordinary.

The capital expended on irrigation works in the Bengal Presidency to the end of 1873-74 is returned in the department of public works at £8,658,000, of which £7,416,000 has been expended on canals actually open

and at work. The principal canals upon which this money has been spent are as follow:—

	To end of 1873-74.	Budget Estimates, 1874-75.
	£	Revenue.
Ganges	2,656,449	
Bari Doab	1,370,507	
Orissa Canals, Mahanadi Series	1,215,464	
Midnapore, including Tidal Canal	764,578	
Agra	567,250	
Western Jumna	329,203	
Eastern do.	206,856	

The gross direct revenue from the canals upon which this capital has been spent is estimated for 1874-75 at £473,400, the working expenses at £293,686, and the net direct revenue at £179,714, being 2·42 per cent. upon the capital. If the sum of £138,437, increased land revenue attributed to these canals, be added, the net return is £318,151, or a fraction over 4·25 per cent. on the capital. The Agra Canal is, however, only just opened, and the Orissa and Midnapore Canals earn as yet very little. The most profitable canals are the Eastern and Western Jumna Canals, which are estimated to yield 22·75 and 31·3 per cent. respectively. The Ganges Canal pays 4·8 per cent.; the Bari Doab 4·3 per cent.

The army receipts are estimated at £890,000, being less than the receipts of 1873-74, as now estimated, by £70,000. The receipts of 1873-74 were abnormally large, owing to arrear adjustments in the Madras Presidency.

The state railways show an increase of £55,000, against which must be set an increased expenditure of £49,000. The earnings are expected nearly to equal the working expenses. Hereafter it may be hoped that the earnings will exceed the outgoings, and that by degrees the net earnings will at least cover the interest on the capital expended on the railways open for traffic.

Thus the revenue is estimated to exceed the budget estimate of 1873-74 by £698,000, but to be less than the regular estimate, 1873-74, by £492,000, and, apart from opium, to exceed that estimate by only £215,000.

Apart from the ordinary revenue of the year, it is likely that there will eventually be an extraordinary credit of £3,076,000 from the capital of the civil service annuity funds. This credit will not supply ways and means for meeting present expenditure, and has, therefore, not been shown as an estimated receipt: it will be recorded in its proper place in the accounts.

It seems necessary to say a few words in explanation of the transaction which leads to this credit. The funds from which the annuities of the members of the covenanted civil service have hitherto been paid have been provided by the deduction of four per cent. from the allowances of each officer. The Government allowed upon the accumulations thus formed a highly privileged rate of interest, which was charged as interest on service funds, and moreover supplemented the funds by donations, which varied in amount according to the requirements of the funds: these donations were charged under superannuation and other allowances. It was arranged two years ago that this somewhat complex arrangement should cease, the State henceforth undertaking to discharge the annuities of all the members of the covenanted service, and paying their salaries net after deduction of the four per cent. which is estimated to produce in 1874-75 £58,000. A bill has now been introduced into parliament to legalise this measure, which has received the cordial assent of all but a very small minority of the officers of the covenanted civil service. This measure will not in any way affect the capital or constitution of the several civil funds for securing pensions to the widows and orphans of members of the covenanted civil service, which funds are quite distinct from the annuity funds.

Now as to the grants made for expenditure in 1874-75:—
For interest on funded and unfunded debt, £123,900 less is provided than the present estimate for 1873-74.

ARMY.

STATE RAILWAYS.

REVENUES AND
WHOLE RECEIPTS.CIVIL SERVICE
ANNUITY FUNDS.EXPENDITURE.
INTEREST ON
FUNDED AND UN-
FUNDED DEBT.

Budget
Estimates,
1874-75.

Service Grants.

The capital debt of India is now £116,143,224, bearing interest amounting to £5,223,999, as follows:—

Rate of Interest per cent.	CAPITAL.		Total.	Interest.
	In Rupees.	In Sterling.		
	£	£		
5½* (capital stock, E. I. Company.)	.....	12,000,000*	12,000,000	630,000
5	10,199,770	.....	10,199,770	560,987
5	1,095,900	17,200,000	18,295,900	914,795
4½	15,777,480	.....	15,777,480	709,987
4	37,843,554	21,791,700	59,635,254	2,385,410
3½	65,200	.....	65,200	22,820
Nil	1,69,620	.....	169,620	Nil.
TOTAL	65,151,524	50,991,700	116,143,224	5,223,999

By Act 3 and 4 William IV, cap. 85, sec. 12, provision was made for the redemption on the 30th April 1874 of the capital stock of the East India Company by the payment of £200 for each £100* of the stock, and under sec. 14 of the same statute £2,000,000 (being a portion of the value of the commercial assets) was paid in 1834 by the East India Company to the commissioners for the reduction of the national debt to form a sinking fund, which it was calculated would amount to the required sum of £12,000,000 on the 30th April 1874. The calculation was, however, erroneous: on the 30th March 1873 the sinking fund amounted to only £7,876,439, 3 per cent. stock, and by the 30th April the market value of the sinking fund can hardly exceed 7½ millions sterling, so that 4½ millions sterling must be borrowed to complete the 12 millions.

On the 3rd January 1874, the Secretary of State in Council gave due notice of the redemption of the stock and offered certain terms to the proprietors. The ultimate effect of the measure will be the reduction of the capital of the debt of India by about 7½ millions sterling and of the interest upon it by £450,000. The whole saving will not, however, accrue in 1874-75; for dividends amounting to £198,484 must be paid in that year to the proprietors of the East India stock as heretofore for 3 months and 25 days. With the addition of £90,000 for half a year's interest on 4½ millions sterling at 4 per cent., the whole sum payable in respect to the stock in 1874-75 will be £288,484, being a saving of £341,516: a further saving of £108,484 will accrue in 1875-76. That the whole of the saving in 1874-75 does not appear upon the estimates, is due to the contemplated loan operations of the year which will cause an increase of more than £200,000 under this head.

The decrease of £178,100 under interest on service funds and other accounts is owing to the surrender of the civil service annuity funds to the Government, the effect and object of which has been already explained.

REFUNDS.

Refunds show a decrease of £14,400: it will be very satisfactory if this grant should suffice; its moderate amount is justified by the local estimates and by the tendency of this charge to decrease of late years.

LAND REVENUE.

Under land revenue £36,000 is granted more than in 1873-74, and £11,800 more than is now expected to be spent in 1873-74. This excess is provided for some important settlements in Bengal and for an increase to the staff in British Burmah which the growth of the province demands. There is moreover a saving of £17,000 under this head on account of the deduction of four per cent. from the allowances of the covenanted civil service which has hitherto been credited to the annuity funds: so that the real increase compared with the grant for 1873-74 is £53,000, and compared with the regular estimate 1873-74, £28,800.

The decrease of £6,100 under excise is apparent only, an arrear charge of £10,000 having swollen the expenditure in the North-Western Provinces in 1873-74.

EXCISE.

An increase of £16,300 in the salt department is for working the wire tramway to the mines in the Punjab, for a partial re-alignment of the preventive line in the North-Western Provinces, and for the development of the manufacture and distribution in Bombay; all this expenditure is highly reproductive.

SALT.

Under stamps £29,800 more is wanted in 1874-75 than in 1873-74 chiefly for stores from England.

* The nominal capital of the stock is £6,000,000 and the nominal rate of interest 10½.

The mints are expected to cost net £35,000 more than in 1873-74, it being necessary to recruit the stock of copper coin: the outlay will not be completely recouped till 1875-76. The mints are now in full work, and the influx of silver bullion is not over: there is reason to expect that it may continue for some time, there being an evident scarcity of silver coin. At the same time prudence is called for in these estimates.

The net increase of charge under the post office, £30,000, is only apparent, the net charge for 1873-74 having been accidentally reduced below the usual amount. The net imperial grant for the post office is £118,000: the provincial grants for postal services amount to £24,433 and the grants from local revenues to £51,196; total £193,629.

For telegraphs the sum of £450,000 is provided as in 1873-74, while an increase of £8,000 of revenue is estimated chiefly from the Indo-European line. The expenditure on the Indo-European line is expected to be less than in 1873-74 by £8,400; but a corresponding increase is granted for the Indian lines. The net cost of the Indian lines in 1874-75 is estimated to be £184,000, or £4,000 more than in 1873-74. The net cost of the Indo-European line is estimated to be £20,000, or £10,000 less than in 1873-74; this is satisfactory.

The total revenues of the telegraphs are expected to amount to £252,000, and the total expenditure to £456,000, leaving a net expenditure of £204,000. Of this net expenditure £76,000 is for construction and £122,000 is for the excess of working expenses over receipts. The remaining £6,000 is for famine relief operations, and will be charged under the head of famine relief. Of the deficiency of revenue £95,000 occurs in the Indian telegraphs, and £9,000 on the Indo-European line, and £18,000 for the interest on the Red Sea line. Of the capital outlay £9,000 is for substituting iron for wooden posts on the Persian line, and the rest is for various lines in India. £27,000 is to be expended on the state railway lines (chiefly the Wardah Valley, the Rajputana and the Indus Valley Railways) £13,000 is for new lines, one of which is from Rawal Pindi to Banu, (the grant for which is £11,000)—and the balance is for insulation of existing lines, additional wires, and reconstruction of old lines.

Under administration the sum of £11,000 is provided for the cost of creating the new province of Assam, and £42,000 more than in 1873-74 is wanted for stationery. On the other hand, there will be a saving in consequence of the resolution of the Governor General in Council that the head-quarters of the Government of India shall remain in Calcutta throughout 1874-75; the sum of £13,000 is also deducted on account of the transfer to Government of the annuity fund as explained under land revenue: and there is a substantial saving in printing. The net result is a small saving of £1,100.

There is a small increase of £1,800 in the grant for minor departments, the increased provision made for the Burmah immigration fund (£20,000) absorbing the saving from the conclusion of the census and other causes.

There is an increase of £44,400 under law and justice for the improvement of the administration of the department in the Punjab and in British Burmah, set off by a decrease of £28,000 on the annuity fund account. Compared with the grant for 1873-74, the provision made is moderate; but some expenditure has been transferred, as already explained, to the provincial estimates.

The net marine charge is increased by £64,800, there having been special receipts in 1873-74. The estimate under this head is normal.

The grants for ecclesiastical services are £159,000 in the Civil Department, and £23,337 in the Military Department, total £182,337, or nearly the same as was spent in 1873-74.

For medical services the sum of £187,000 is granted. Adding £473,645 included in the grant for the army (stores and services) and £389,979 granted from provincial funds, the total grant from the revenues for medical services in 1874-75 is £1,050,624, besides £127,582 from local revenues, and besides the pay of regimental medical officers. These figures are substantially the same as in 1873-74.

The grants for political agencies and allowances and assignments taken together show a net increase of £24,400.

Budget
Estimates,
1874-75.
Service Grants.
MINTS.

POST OFFICE.

TELEGRAPHHS.

ADMINISTRATION.

MINOR DEPART-
MENTS.

LAW AND JUSTICE.

MARINE.

ECCLESIASTICAL.

MEDICAL.

POLITICAL
AGENCIES AND
ALLOWANCES, AND
ASSIGNMENTS.

Budget
Estimate,
1874-75.
Service Grants.
PENSIONS.

LOSS BY EXCHANGE.

PROVINCIAL ALLOT-
MENTS.

ARMY.

INCREASES.

DECREASES.

NET EXPENDITURE
ON ARMY.

Superannuation allowances show a gross increase of £260,700, of which £208,800 is owing to the annuities to covenanted civil servants being now paid directly by the State. This excess with the loss under gain by exchange (£5,400) is more than covered by the decrease under interest on service funds (£192,600), and under the several service heads of land revenue (£17,000), administration (£13,000), and law and justice (£28,000). It must not, however, be supposed that the State will gain permanently by the surrender of the annuity funds; for the charge for the annuities of members of the covenanted civil service is very far from having reached its maximum.

The sum provided for the adjusting entry under loss by exchange is £746,000. It is estimated that the Secretary of State will raise by bills £10,000,000, and that his bills will sell at a fraction worse than 1s. 10 $\frac{3}{4}$ d. the rupee. The estimate under this head has usually been too sanguine; but in consequence of the loan operations in prospect, it seems reasonable to expect a rather better exchange this year. But for the proposed loan operations the Secretary of State must have raised £15,000,000 by bills. The exchange upon such a large amount could hardly have been better than 1s. 10d. the rupee. The adjusting entry under this head must therefore have been £1,364,000. So that the grants from the revenues for the service of the year are less by £618,000 than they must have been if no money were to be borrowed in England.

The decrease of £41,500 in the provincial allotments is owing to a special grant of £10,000 having been made in 1873-74 for the completion of certain salt buildings in Bombay, to a grant of £20,000 in 1873-74 in aid of the provincial revenues of British Burmah, and to some other special grants in that year.

The army expenditure is estimated at £15,387,000, being less than the amount granted for 1873-74 by £137,000, and more than the expenditure in 1873-74 as now estimated by £121,000. The decrease is the net result of the following circumstances:—

No deduction is henceforth to be made from the pay of British soldiers for bread and meat rations, and a uniform deduction of nine pies a day is to be made on account of groceries. The effect of this measure is to increase the cost of the British army in India by £70,000. Other items of increase are as follows:—Higher rates of pay to a larger complement of British medical officers, £35,000: increased establishments and allowances for garrison instruction and musketry inspection, £20,000: revised scale of pay and allowance to the educational establishments of the British and Native forces, £6,000: band allowance to regiments of British cavalry and infantry, £5,000: extended operations for the capture of elephants and increased purchases of live stock in the Bengal and Madras Presidencies, £25,000: high prices owing to the scarcity, £25,000: purchase of remounts in the Bengal and Madras Presidencies, £11,000: increased capitation and other charges on account of volunteer corps in Bengal, £4,000: overland troop transport service and passage of officers to England, £60,000:

On the other hand, there are decreases as follows:—Curtailment in reliefs and movements of troops in the country during 1874-75, ordered on account of the financial pressure arising from the scarcity, £62,000: suspension of camps of exercise, owing to the same cause, £40,000: compensation for difference in value between cloth and serge clothing not being payable in 1874-75 in the Madras and Bombay Presidencies, £20,000: diminished number of officers on general duty in India, £28,000: reductions in the Judge Advocate General's Department in Bengal, £4,000: other miscellaneous items, £100,000. There is a decrease in the home charges of £40,000 for effective service on account of British regiments serving in India. There is moreover a nominal decrease of £160,000 owing to the transfer of the charge for the furlough allowance of officers employed in the civil departments, including the public works department, to the estimates of those departments.

The net expenditure on the army in 1874-75 is estimated at only £14,497,000. This is the smallest grant made for the army since 1863-64. The highest net expenditure of the last ten years was £16,038,386 in 1865-66, and even since 1869-70 the net cost of the army has been actually reduced by more than $\frac{3}{4}$ ths of a million sterling.

The military force of India in the year 1873-74 was as follows:—6,162 British officers, 60,244 British non-commissioned officers and soldiers, 2,864 volunteers, 123,470 native commissioned and non-commissioned officers and soldiers, 13,238 horses, and 394 field guns.

For 1874-75 the force is estimated as follows:—6,086 British officers, 60,227 British non-commissioned officers and soldiers, 3,804 volunteers, 123,474 native commissioned and non-commissioned officers and soldiers, 13,238 horses, and 394 field guns.

The decrease in the number of British officers is due to retirements, deaths, &c., among the officers of the Indian Staff Corps, and of the general lists; that in the number of British non-commissioned officers and soldiers is due to casualties in the invalid and veteran establishments in Bengal and Madras. The increase in the strength of the volunteers is owing to additions to several of the existing corps, and to the formation of new corps at Darjeeling and in South Behar.

The grant for public works ordinary is £2,505,000, being £151,000 more than the grant for 1873-74. Of the excess £47,000 is nominal, being the charge for furlough allowances to officers serving in the public works department; this charge has hitherto appeared partly under the army and partly under the head of civil furlough allowances. In some particulars the expenditure will be less than in 1873-74. The chief real excess is under the head of agricultural: £100,000 has been granted in excess of the grant for 1873-74 for the construction of new agricultural works, chiefly embankments and canals, and £25,000 for repairs: altogether the grant for agricultural works (£906,200) exceeds the grant made for 1873-74 by £136,600. Recent experience has brought out prominently the importance of maintaining the irrigation works of each province in complete efficiency; it has long been felt difficult to do this without increasing the grant for public works ordinary.

The grant for military works is £1,218,800 as compared with £1,230,000 in 1873-74: of this £593,322 is for original military works, of which £417,212 is to be spent upon the barracks, raising the total sum spent on the barrack scheme to the end of 1874-75 to £7,852,367. The rest (£625,478,) of the grant for military works, is for repairs, establishments, and for the barrack department.

The remainder (£380,000) of the grant is for civil buildings and communications, and miscellaneous public improvements in India, for the civil engineering college in England, for furlough allowances, &c.

If the sum estimated to be spent from provincial revenues in 1874-75 (£1,621,326), be added, the whole grant from the ordinary revenues for public works in 1874-75 is £4,126,326. This is besides £1,643,565 estimated to be spent on public works from local revenues. Thus the grand total estimated ordinary expenditure on public works in 1874-75 is £5,769,891, or £609,025 less than in 1873-74, the provincial and local expenditure of which year includes a considerable sum for relief works.

The saving of £46,000 under land and supervision for guaranteed railways, is due to a special charge £66,000 in 1873-74 for the carriage of surplus material belonging to the Great Southern of India line, bought for the Nizam's State Railway, which it was deemed expedient for the Government to bear.

The gross earnings of the guaranteed companies less half surplus profits (£292,000) are estimated to be £7,387,000, being more than in 1873-74 by £97,000. The working expenses are estimated at £4,085,000, being less than in 1873-74 by £105,000. The net traffic receipts applicable to the discharge of guaranteed interest are estimated at £3,302,000, being more than in 1873-74 by £202,000. The guaranteed interest is estimated at £4,696,000, being more than in 1873-74 by £30,000, and the net charge upon Indian revenues for this interest is estimated at £1,394,000, being less than in 1873-74 by £172,000.

These results give a more favorable impression of the financial condition of these railways than is perhaps warranted by a particular examination of the facts. Of the receipts £261,000 consists of refunds of expenditure originally charged to revenue and now debited to capital. Of this sum £215,000 was spent in repairing the bridges carried away by floods and protective works

Budget
Estimates.
1874-75.

Service grants.
ARMY STATISTICS.

PUBLIC WORKS
ORDINARY.

LAND AND SUPER-
VISION.

GUARANTEED RAIL-
WAYS.

Budget
Estimates,
1874-75
Service grants.

on the Sindh Punjab and Delhi line in two consecutive years, and £46,000 on similar works on the Eastern Bengal Railway.

On the other hand, there is a deduction from the receipts of £292,000 half surplus earnings in excess of the guaranteed interest, of which £9,000 is expected to be earned on the Eastern Bengal Railway and the rest on the East Indian Railway. This will be the first time that the Eastern Bengal line has earned such surplus. The half surplus of the East Indian Railway to be paid for the half-year ending 30th June next will amount to more than one per cent. on the capital, which now stands at £27,610,165. The surplus on this line is swollen this year by the extraordinary grain traffic, almost the whole profits of which will appear in the company's accounts for the half-year ending 30th June 1874. The effect upon the Government revenue is, that while the whole increased earnings to the 31st March on account of the active grain traffic are credited in 1873-74, the increased half surplus accruing therefrom to the shareholders will be debited in 1874-75, and will go far to neutralise in that year the extraordinary earnings after the 31st March. Thus the sum originally estimated as net traffic receipts from the East Indian Railway (main line) in 1873-74 was £1,344,000; the present estimate for 1874-75 is for £1,422,300, or only £78,300 more than the original estimate of 1873-74.

Of the other railways the Eastern Bengal Railway shows an improvement of £81,100, the Oudh and Rohilkund, £35,000, the Great Indian Peninsula, £129,400, the Bombay and Baroda, £20,500. The Madras Railways show a decrease of £14,300, their earnings in 1873-74 having been swollen by the freight of the material for the Nizam's State Railway. The increase in the earnings of the Great Indian Peninsula line is, to the extent of £80,000, nominal; for some years past the company has been permitted to accumulate from its traffic earnings, to meet renewals of permanent-way materials, a reserve fund which now amounts to £250,000. It is not thought desirable further to increase this fund, and contributions to it will now cease.

The financial prospects of the guaranteed railways are better than they have been for some time past, and there is hope of further improvement, as the construction of the railways is completed, and the state railways bring traffic to the guaranteed lines.

TOTAL REVENUE
AND EXPENDITURE.

The revenue of late years has been as follows:—

	£
1868-69	49,262,691
1869-70	50,901,081
1870-71	51,413,686
1871-72	50,109,093
1872-73	50,220,360
1873-74 (present estimate)	49,476,000

The sum of £48,984,000 only is estimated for 1874-75.

The ordinary expenditure has been—

	£
1868-69	52,036,722
1869-70	50,782,412
1870-71	49,930,696
1871-72	46,984,915
1872-73	48,456,482
1873-74 (present estimate)	47,657,300

The grants for 1874-75 amount to £47,792,000; notwithstanding the abnormally small provision required under loss by exchange.

There can be little doubt, therefore, that the estimates of revenue and expenditure have been cautiously made. Nevertheless, they bring out a surplus revenue amounting to £1,192,000. It appears therefore that if no extraordinary financial disturbance had occurred, the estimates of 1874-75 would have shown a favourable result.

On the 18th July 1873, the Government of India published a forecast of the proposed expenditure upon state railways and irrigation works to the end of the year 1877-78. The amount which, according to this forecast, is to be spent in each year is as follows:—

	Canals.	Railways.	Total.	
			£	£
1874-75	...	1,475,000	3,000,000	4,475,000
1875-76	...	1,449,000	3,000,000	4,449,000
1876-77	...	1,401,000	3,000,000	4,401,000
1877-78	...	1,304,000	3,000,000	4,304,000
TOTAL	...	5,629,000	12,000,000	17,629,000

Accordingly, the sum of £4,475,000 is now provided for expenditure in 1874-75, to which £88,000 is added for the discharge of certain debentures due upon the Calcutta and South-Eastern line, making a total of £4,563,000.

FINANCIAL CONSEQUENCES OF THE DROUGHT OF 1873 IN NORTHERN INDIA.

It is now necessary to refer to the financial effects of the famine in a part of the province of Bengal.

The operations of the Government have been—

1st.—The purchase of food-grains and its transport to the places where it is wanted.

2nd.—The encouragement of private trade by a reduction of the rates for freight of food-grains on the railways and the suspension of tolls on roads and ferries.

3rd.—The employment of those able to labour, so that they may earn their living.

4th.—Loans to corporations and private persons for the importation of food and the employment of labour.

5th.—The provision of charitable relief.

6th.—The retail of food-grain, through local traders, in places where the supplies through the ordinary channels are cut off.

It is not yet possible to estimate accurately the final net cost to the State of all these operations; but so far as a forecast can now be made, the grain purchased will cost alongside the railways about £4,000,000; the payments to the railway companies as compensation for carrying grain for private traders at reduced rates will aggregate about £450,000 and for carrying Government grain about £450,000; the contracts for the transport of grain, over the main lines only in Tirhoot amount to £435,750; the Durbhanga Railway will cost about £200,000; the reserve cattle and carriage bought in the North-Western Provinces, £80,000; the remaining expenditure for transport, including steam vessels ordered from England and in Calcutta, £499,250; charitable grants may amount to £250,000, and special establishments for supervising the operations will cost £135,000. It is not possible at present to say what will be the gross expenditure on relief works: but it is hoped that it will either take the shape, directly or indirectly, of payment in grain, or that it will be balanced by the recoveries from the sale of grain. The sum of £3,920,000 was actually expended for famine relief in 1873-74; and as the greater part of the grain has now been paid for, there is reason to hope that the future expenditure will not be as large as that already incurred. Thus according to the best estimate that can now be made, the total net direct expenditure by the State will not exceed £6,500,000. Besides this, £500,000 is estimated to be advanced on loan, of which £187,000 was disbursed in 1873-74.

Of the £6,500,000 net expenditure from the revenues thus estimated, the sum of £3,920,000 already actually expended will be charged off finally in the accounts of 1873-74. The remaining gross expenditure, and all recoveries, will be brought to account in 1874-75.

Budget
Estimates.
1874-75.
EXTRAORDINARY
WORKS.

Provincial, local, and municipal Estimates. The addition to the ordinary expenditure of £3,920,000 in 1873-74 and £2,580,000 in 1874-75 turns the ordinary surplus of £1,818,700 in 1873-74 into a deficit of £2,101,300 and the ordinary surplus of £1,192,000 in 1874-75 into a deficit of £1,388,000.

PROVINCIAL, LOCAL, AND MUNICIPAL REVENUE AND EXPENDITURE, AND RECEIPTS AND DISBURSEMENTS.

SYSTEM OF PROVINCIAL ALLOTMENTS.

It is now more than three years since, by the resolution No. 3334, dated 14th December 1870, the system of provincial allotments for provincial services was introduced by the government of Earl Mayo. The accounts of the provincial receipts and expenditure during the years 1871-72 and 1872-73 are complete; and regular estimates for 1873-74 and budget estimates for 1874-75 are now appended.

Under this system the local governments administer certain important departments termed "provincial services" at their discretion, subject only to a general responsibility to the supreme government and to the maintenance of the principles laid down by Her Majesty's Government for the administration of these departments. The receipts in connection with these services are given up to the local governments, and a fixed assignment is added from the imperial revenues to cover the whole cost of the services. The measure has fulfilled the expectations with which it was introduced; there are fewer controversies and misunderstandings between the supreme government and the local governments; economy has been promoted; and the efficiency of the administration increased.

When the provincial assignments were first made, it was thought that it would be well to amalgamate the provincial and local funds and to frame consolidated accounts of the whole. The proposal was acceptable to the local governments; but it was found to work inconveniently as regards the imperial finances, chiefly because with consolidated provincial and local accounts there were no means of comparing the financial administration of the provincial departments under the present system with their administration before the transfer. It has therefore been necessary to revert to the old practice of keeping the accounts of provincial funds separate from those of local funds. Unexpected difficulty has been found in carrying out the change, and it is not certain that it has yet been satisfactorily effected: there may still be some doubt whether some of the public works expenditure shown as from provincial revenues is not really from local revenues, and *vice versa*.

The debt accounts and estimates connected with each division of the receipts and expenditure, provincial, local, and municipal, are incorporated in the following total figures throughout, as without them the balances cannot be worked out.

According to the latest estimates the provincial revenues and receipts in 1872-73 were expected to be £6,023,729, the provincial expenditure £6,391,181, and a closing debit balance was expected of £107,392. The actual accounts show the receipts to have been £7,082,225, the expenditure £6,910,820, and the closing balance at credit £541,032.

The provincial revenues and receipts in 1873-74 were first estimated to be £5,857,668, the expenditure £6,497,114, and the closing debit balance £716,835. Including a grant to the Government of Bengal of £250,000 in aid of the expenditure on public works undertaken for the relief of the distressed population, the receipts are now estimated to have been £6,491,000, the expenditure £6,421,300, and the closing credit balance £610,732.

The provincial revenues and receipts in 1874-75 are estimated to be £6,130,200, the expenditure (not including any expenditure on relief works) £6,224,400, and the closing balance £516,532.

SUMMARY, PROVINCIAL REVENUE.

Thus, it appears that if the estimates now made be realised, the provincial revenues during the first four years of their transfer to local Governments will have exceeded the expenditure by £316,532, besides the special grants in aid of provincial funds (£200,000) made on the inauguration of the system in 1870-71.